

## ***Taxation statistics 2009–10***

### **Table 4D: Partnership returns**

#### **Selected items, by fine industry<sup>2</sup> (amounts only), 2009–10 income year<sup>1</sup>**

##### **Notes:**

- \* The symbol 'n.a.' used in this publication means not applicable or not available.
- \* Totals may not equal the sum of components due to rounding.
  
- \* In order to meet privacy regulations, the following measures have been applied.
  - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
  - (b) Statistics for some items may not be included in some tables.
  - (c) Item amounts only have been included in this table.
  
- 1 The statistics for the 2009–10 income year were sourced from 2010 partnership income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2009–10*.
- 2 The industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes.
- 3 Other manufacturing includes, cigarette and tobacco product manufacturing.
- 4 Other electricity related includes: Electricity transmission, Electricity distribution and Electricity on selling and Market operation.
- 5 Rail freight or passenger transport includes rail freight transport and rail passenger transport.
- 6 'Investment income recipients' statistics, previously reported in *Taxation statistics 2005–06* and all other previous year editions, are now included in this category.
- 7 Includes partnerships that did not state their industry and those whose stated industry was unknown.

**Taxation statistics 2009–10**  
**Table 4D: Partnership returns**  
**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Number of partnerships	Current assets	Total assets	Current liabilities	Total liabilities	Proprietors' funds	Opening stock	Purchases and other costs	Closing stock	Trade debtors
	no.	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Agriculture, forestry and fishing</b>										
Nursery and floriculture production	1,245	87,042,008	331,988,287	62,431,099	172,201,847	159,793,428	18,283,393	43,543,287	17,084,922	8,027,925
Mushroom and vegetable growing	3,125	284,071,983	1,287,518,206	229,115,414	723,149,196	557,368,999	25,045,686	93,692,172	26,444,158	18,341,451
Fruit and tree nut growing	9,145	794,653,030	4,106,187,206	734,430,258	2,347,673,212	1,772,024,703	122,383,361	193,035,207	125,647,551	70,107,438
Sheep, beef cattle and grain farming	63,100	8,818,064,499	39,340,671,896	9,689,412,024	26,297,668,398	13,342,644,144	2,487,729,274	1,637,684,435	2,511,320,871	168,454,862
Other crop growing	4,880	745,529,741	3,862,566,728	740,248,692	3,030,199,450	1,369,152,720	69,001,213	62,603,795	72,340,287	31,242,459
Dairy cattle farming	8,295	1,103,044,249	6,007,719,916	903,303,957	3,470,342,444	2,545,402,861	322,194,350	120,464,409	319,596,144	76,445,456
Poultry farming	655	78,700,485	511,354,376	87,142,307	291,331,046	223,601,095	9,421,751	64,149,305	10,192,892	11,847,713
Deer farming	110	3,960,460	40,113,258	7,615,038	17,305,314	19,645,756	1,479,636	849,290	1,618,905	81,502
Other livestock farming	3,760	296,225,624	1,258,699,741	253,340,321	696,125,325	568,187,187	114,175,395	66,150,074	105,615,766	13,745,484
Aquaculture	425	30,609,420	123,471,935	17,573,772	64,414,981	60,320,076	8,171,075	19,961,695	17,799,585	1,706,378
Forestry and logging	1,400	39,368,374	254,878,276	36,818,266	125,184,037	131,218,904	7,060,277	14,961,171	6,908,621	1,986,467
Fishing	1,565	123,600,177	680,463,324	100,415,008	309,975,058	366,608,995	6,184,545	23,292,382	6,941,945	3,827,013
Hunting and trapping	145	3,158,220	10,683,789	1,966,876	6,267,159	4,481,416	836,135	4,358,364	815,941	32,327
Forestry support services	170	11,844,774	48,555,994	3,386,466	12,201,433	40,394,827	385,961	1,247,905	456,158	712,422
Agriculture and fishing support services	3,190	189,548,977	1,053,777,278	226,652,914	720,995,938	341,811,629	33,734,565	102,105,107	42,527,128	18,554,988
<b>Total agriculture, forestry and fishing</b>	<b>101,220</b>	<b>12,609,422,021</b>	<b>58,918,650,210</b>	<b>13,093,852,412</b>	<b>38,285,034,838</b>	<b>21,502,656,680</b>	<b>3,226,086,617</b>	<b>2,448,098,598</b>	<b>3,265,310,874</b>	<b>425,113,885</b>
<b>Mining</b>										
Coal mining	15	7,661,466	23,984,025	48,186,661	56,922,399	-32,938,374	80,254	615,074	66,287	1,264,301
Oil and gas extraction	15	992,581	4,031,270	1,583,874	2,122,603	1,889,140	69,650	137,069	36,000	95,760
Metal ore mining	75	289,273,758	944,557,550	78,430,645	122,379,274	820,053,557	25,694,727	5,139,368	26,403,211	31,881,174
Construction material mining	170	36,343,533	92,207,194	43,508,268	75,635,714	13,623,541	3,966,080	12,527,134	2,769,001	18,163,613
Other non-metallic mineral mining and quarrying	115	5,136,355	19,370,702	4,192,947	11,182,985	8,258,974	988,175	559,299	1,022,415	373,321
Exploration	40	1,424,898	5,320,767	1,346,718	2,739,352	2,556,413	73,213	177,338	281,711	129,197
Other mining support services	85	55,146,002	93,852,332	51,431,571	65,731,450	28,404,178	306,062	8,084,820	264,492	24,861,239
<b>Total mining</b>	<b>520</b>	<b>395,978,593</b>	<b>1,183,323,840</b>	<b>228,680,684</b>	<b>336,713,777</b>	<b>841,847,429</b>	<b>31,178,161</b>	<b>27,240,102</b>	<b>30,843,417</b>	<b>76,768,605</b>
<b>Manufacturing</b>										
Meat and meat product manufacturing	120	106,761,335	206,883,456	155,298,782	185,029,303	22,080,351	56,427,859	411,240,622	74,149,384	30,877,607
Seafood processing	25	2,176,157	8,405,418	1,181,658	3,170,485	20,857,848	183,703	1,802,333	62,598	11,583
Dairy product manufacturing	50	19,542,436	42,560,394	18,524,248	23,631,929	18,843,594	3,104,380	58,570,151	3,603,025	9,310,382
Fruit and vegetable processing	95	14,496,075	36,280,866	11,654,852	17,719,418	18,648,144	3,665,061	12,419,130	3,458,559	7,504,023
Oil and fat manufacturing	35	55,730,873	146,871,255	38,590,979	65,863,045	80,822,590	23,577,048	115,805,307	17,984,340	27,344,945
Grain mill and cereal product manufacturing	45	2,805,415	7,932,956	2,196,906	4,951,042	2,981,640	530,973	5,356,132	474,862	255,240
Bakery product manufacturing	1,445	52,497,287	256,425,214	61,189,878	177,797,880	80,891,947	10,430,177	198,057,696	11,196,795	4,720,498
Sugar and confectionery manufacturing	55	57,140,062	80,684,512	43,953,250	50,180,848	30,560,130	15,053,879	174,942,224	16,558,879	34,953,805
Other food product manufacturing	135	109,187,138	156,902,554	51,543,340	22,474,428	89,931,619	46,982,251	201,869,366	46,849,372	47,250,249
Beverage manufacturing	400	100,779,619	331,059,890	51,505,613	162,314,132	168,836,512	44,930,240	42,612,286	44,497,361	11,674,040
Textile manufacturing	20	1,701,747	9,155,139	492,629	1,150,299	7,878,917	334,195	970,675	366,818	185,656
Leather tanning, fur dressing and leather product manufacturing	120	4,193,268	14,510,375	3,402,415	7,666,283	6,698,268	1,460,916	4,340,376	1,588,189	504,546
Textile product manufacturing	535	32,819,666	76,568,059	25,114,371	47,758,160	30,236,686	11,137,077	57,000,062	10,961,611	9,462,972
Knitted product manufacturing	15	2,151,842	3,447,130	1,348,562	1,745,911	1,694,486	1,093,362	3,617,516	1,100,574	1,173,720
Clothing and footwear manufacturing	875	25,817,607	73,605,138	17,218,489	51,320,888	23,699,006	11,450,795	48,678,904	11,656,628	3,856,394
Log sawmilling and timber dressing	245	20,917,198	86,883,817	18,326,209	54,405,553	32,717,437	5,701,225	27,343,468	5,565,873	3,989,479
Other wood product manufacturing	875	82,004,825	209,563,729	62,618,504	130,912,655	79,461,177	16,497,193	157,241,813	21,033,498	28,808,859
Pulp, paper and paperboard manufacturing	20	1,680,754	4,410,103	1,386,653	3,807,684	606,115	482,961	3,314,434	826,092	212,539
Converted paper product manufacturing	50	12,027,943	19,605,373	9,353,585	13,536,947	5,999,795	5,207,952	15,986,373	6,143,608	5,498,542
Printing and printing support services	935	63,122,560	331,388,275	55,855,294	285,773,648	48,250,444	9,447,722	132,388,741	8,162,923	29,362,556
Reproduction of recorded media	15	181,396	696,778	173,427	350,101	346,678	90,039	347,991	103,207	85,979
Petroleum and coal product manufacturing	20	3,829,833	12,011,293	2,011,527	5,584,140	7,000,941	371,541	6,462,242	453,736	2,142,742
Basic chemical manufacturing	5	602,621	2,136,348	1,103,806	2,509,301	-372,953	45,886	470,107	17,397	507,187
Basic polymer manufacturing	20	8,292,923	11,828,352	7,049,387	10,261,814	975,332	3,064,249	12,383,382	3,468,212	4,068,785
Fertiliser and pesticide manufacturing	35	8,533,658	15,801,676	5,313,730	8,436,056	7,350,344	1,081,384	6,236,907	1,157,513	1,566,493
Pharmaceutical and medicinal product manufacturing	15	2,089,800	9,999,241	3,509,513	3,728,120	6,193,767	502,874	1,733,049	517,140	44,920
Cleaning compound and toiletry preparation manufacturing	95	3,375,630	8,993,781	2,796,303	8,568,803	3,135,752	1,839,857	6,172,342	1,973,293	769,898
Other basic chemical product manufacturing	15	4,184,345	6,630,386	1,767,960	1,767,025	4,656,621	1,553,712	4,134,627	1,521,114	1,640,706
Polymer product manufacturing	290	34,656,647	80,731,685	26,551,651	51,026,688	29,368,732	6,631,181	56,290,152	7,254,486	15,696,397

**Taxation statistics 2009–10**

**Table 4D: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Trade creditors	Total salary and wage expenses	Payments to associated persons	Intangible depreciating assets 1st deducted	Other depreciating assets first deducted	Termination value of intangible depreciating assets	Termination value of other depreciating assets	Deduction for project pool	S40-880 deduction	Small business and general business tax break
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Agriculture, forestry and fishing</b>										
Nursery and floriculture production	3,693,432	21,712,996	1,891,865	63,463	8,517,044	50,628	6,250,981	17,841	4,576	4,240,285
Mushroom and vegetable growing	17,884,986	64,375,960	4,489,934	272,861	37,627,752	70,442	18,988,161	13,314	18,327	15,250,925
Fruit and tree nut growing	44,581,601	141,343,362	8,847,757	327,904	73,611,607	1,659,742	58,002,025	40,096	76,955	30,603,752
Sheep, beef cattle and grain farming	242,513,018	446,289,991	58,582,406	6,418,842	955,874,256	8,428,033	574,500,208	543,760	678,359	445,381,001
Other crop growing	37,547,713	58,474,191	8,296,981	620,549	70,292,706	749,718	221,676,314	50,712	48,441	40,612,748
Dairy cattle farming	66,557,940	97,235,114	9,831,517	1,236,176	90,340,370	1,834,966	53,704,560	48,521	193,537	51,020,227
Poultry farming	8,923,021	15,919,772	2,466,762	197,348	18,528,603	5,823	15,819,750	1,020	13,444	5,528,692
Deer farming	132,737	279,142	15,600	0	1,164,512	100	803,635	0	0	414,727
Other livestock farming	14,962,033	23,461,778	2,549,548	98,551	29,557,161	66,904	24,127,055	0	32,704	11,912,056
Aquaculture	1,709,217	10,268,408	586,059	0	2,319,024	0	2,143,760	0	35,603	1,020,037
Forestry and logging	3,393,609	11,163,265	846,146	110,662	6,246,061	0	4,554,215	1,691	10,995	2,772,433
Fishing	3,866,632	22,842,105	3,116,012	124,194	9,100,218	911,552	10,372,374	0	956	4,240,453
Hunting and trapping	350,589	1,008,642	102,540	2,350	1,013,385	0	429,899	0	0	312,244
Forestry support services	259,129	2,323,967	29,025	357	1,252,335	0	319,732	0	0	351,590
Agriculture and fishing support services	22,053,956	60,018,863	3,508,510	466,061	56,530,164	699,612	32,538,194	1	9,903	27,128,438
<b>Total agriculture, forestry and fishing</b>	<b>468,429,613</b>	<b>976,717,556</b>	<b>105,160,662</b>	<b>9,939,318</b>	<b>1,361,975,198</b>	<b>14,477,520</b>	<b>1,024,230,863</b>	<b>716,956</b>	<b>1,123,800</b>	<b>640,789,608</b>
<b>Mining</b>										
Coal mining	6,972,608	38,334,179	1,871,324	0	862,757	0	397,345	0	0	177
Oil and gas extraction	31,582	74,511	57,000	0	218,783	0	0	0	0	182,038
Metal ore mining	19,953,806	5,517,955	134,238	7,829	84,130,152	9,778	1,845,979	0	0	1,416,286
Construction material mining	5,067,632	8,136,989	32,507	3,495	1,905,380	110,073	3,114,016	0	2,159	689,118
Other non-metallic mineral mining and quarrying	26,026	291,393	169,094	308	465,057	2,141	294,368	0	0	74,485
Exploration	42,226	524,480	261,481	0	449,540	0	194,567	0	0	13,154
Other mining support services	22,722,254	13,484,473	895,438	9,183,264	4,254,796	0	20,282,053	0	3,042	2,223,219
<b>Total mining</b>	<b>54,816,134</b>	<b>66,363,980</b>	<b>3,421,082</b>	<b>9,194,896</b>	<b>92,286,465</b>	<b>121,992</b>	<b>26,128,328</b>	<b>0</b>	<b>5,201</b>	<b>4,598,477</b>
<b>Manufacturing</b>										
Meat and meat product manufacturing	25,494,730	32,864,842	955,418	0	10,314,595	0	2,660,610	0	694	695,498
Seafood processing	111,485	1,256,915	0	0	36,154	0	7,727	0	0	2,972
Dairy product manufacturing	10,608,185	9,212,602	27,150,099	42,000	784,764	0	78,968	0	2,500	239,060
Fruit and vegetable processing	4,618,916	7,885,120	257,289	0	1,644,602	0	1,012,067	0	0	188,372
Oil and fat manufacturing	26,248,945	4,445,954	0	0	3,419,405	152,761	140,889	0	0	49,902
Grain mill and cereal product manufacturing	170,609	1,433,333	124,317	0	398,955	152,000	376,969	0	4,843	187,360
Bakery product manufacturing	8,618,761	95,080,192	5,022,301	9,478	10,580,679	222,592	5,214,493	600	6,509	4,090,201
Sugar and confectionery manufacturing	19,344,568	1,296,123	132,045	0	160,779	19,271	297,691	0	0	32,180
Other food product manufacturing	26,585,945	3,296,671	430,148	1,611	4,108,678	0	254,284	0	2,480	951,637
Beverage manufacturing	8,955,063	13,759,842	1,784,589	103,727	4,038,519	3,576	3,698,986	0	4,026	1,834,021
Textile manufacturing	124,463	410,679	38,803	0	359,150	0	0	0	0	191,415
Leather tanning, fur dressing and leather product manufacturing	506,980	377,254	44,172	0	428,390	0	239,452	0	0	129,623
Textile product manufacturing	7,973,417	16,826,367	1,034,920	10,114	2,477,548	29,075	1,963,067	0	8,433	795,288
Knitted product manufacturing	43,125	401,465	220,810	0	3,995	0	42,848	0	0	8,392
Clothing and footwear manufacturing	3,272,486	11,666,278	1,335,598	27,454	2,713,611	16,801	1,003,035	0	200	919,804
Log sawmilling and timber dressing	3,769,755	6,996,517	624,917	3,461	2,328,945	2,669	6,668,865	186	1,873	563,654
Other wood product manufacturing	18,817,819	55,647,454	4,054,404	58,253	7,191,517	6,363	3,617,654	0	1,440	2,752,423
Pulp, paper and paperboard manufacturing	209,943	917,351	178,227	0	1,122	0	1,818	0	0	45,785
Converted paper product manufacturing	3,266,172	1,555,978	319,876	19,559	696,026	0	87,469	0	0	133,572
Printing and printing support services	22,365,410	41,202,583	3,442,459	0	13,006,926	22,513	6,070,623	491	194	4,700,800
Reproduction of recorded media	128,370	70,946	0	3,140	2,492	0	3,921	0	0	3,123
Petroleum and coal product manufacturing	1,202,828	4,513,074	426,297	0	122,138	0	0	0	0	82,959
Basic chemical manufacturing	659,734	864,156	0	0	5,584	0	0	0	0	5,610
Basic polymer manufacturing	1,297,183	2,253,758	80,503	0	210,849	0	0	0	10,446	26,711
Fertiliser and pesticide manufacturing	1,488,731	1,743,947	182,318	0	163,055	0	223,274	0	0	3,999
Pharmaceutical and medicinal product manufacturing	136,911	194,424	131,600	0	250,452	0	136,879	0	0	125,970
Cleaning compound and toiletry preparation manufacturing	620,749	1,289,646	134,292	0	340,945	404	167,552	0	0	236,375
Other basic chemical product manufacturing	511,959	1,773,521	0	0	55,161	0	13,050	0	0	3,156
Polymer product manufacturing	9,077,989	15,912,549	1,391,370	10,893	1,417,906	0	3,258,104	42,422	14,326	818,364

**Taxation statistics 2009–10**

**Table 4D: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Fringe benefit employee contributions	Interest expenses overseas	Royalty expenses overseas	Deduction for environmental protection expenses	Deduction for lost cost assets (less than \$1,000)	Deduction for general pool assets (less than 25 years)	Deduction for long life pool assets (25 years or more)	Small business entity aggregated turnover	Net small business entity income	National rental affordability scheme tax offset entitlement
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Agriculture, forestry and fishing</b>										
Nursery and floriculture production	7,898	125,626	8,202	6,590	182,335	4,959,306	165,107	4,566,627	1,681,596	n.a.
Mushroom and vegetable growing	60,712	12,273	0	28,281	464,034	20,579,004	742,729	9,480,105	4,061,100	n.a.
Fruit and tree nut growing	58,600	73,954	5,882	52,122	1,411,390	38,119,913	1,658,366	18,790,725	6,647,164	n.a.
Sheep, beef cattle and grain farming	832,041	2,205,114	12,675	638,143	12,530,713	594,802,828	22,093,714	94,771,879	34,836,551	n.a.
Other crop growing	28,538	16,388	0	2,218	875,688	38,419,244	1,060,639	7,926,304	2,953,042	n.a.
Dairy cattle farming	29,551	1,176,212	0	27,354	1,667,537	93,516,241	3,715,655	12,299,822	4,931,460	n.a.
Poultry farming	48,680	0	0	620	142,969	7,030,465	901,833	1,251,102	521,397	n.a.
Deer farming	0	0	0	0	8,516	358,897	11,932	205,339	64,333	n.a.
Other livestock farming	8,238	26,038	2,115	16,398	703,528	16,496,508	943,907	5,758,436	2,166,816	n.a.
Aquaculture	455	1,775	0	0	109,594	1,540,816	32,925	1,996,973	814,837	n.a.
Forestry and logging	11,605	4,535	0	624	164,801	4,002,743	80,425	2,402,171	1,190,368	n.a.
Fishing	4,820	9,567	0	14,190	393,132	8,365,906	106,546	5,188,836	2,346,602	n.a.
Hunting and trapping	0	0	0	0	38,812	686,885	8,173	905,503	379,849	n.a.
Forestry support services	4,975	0	0	0	39,014	407,591	12,965	155,664	86,747	n.a.
Agriculture and fishing support services	30,399	19,648	888	900	745,339	42,815,177	563,749	10,923,927	4,909,573	n.a.
<b>Total agriculture, forestry and fishing</b>	<b>1,126,512</b>	<b>3,671,130</b>	<b>29,762</b>	<b>787,440</b>	<b>19,477,402</b>	<b>872,101,524</b>	<b>32,098,665</b>	<b>176,623,413</b>	<b>67,591,435</b>	<b>n.a.</b>
<b>Mining</b>										
Coal mining	202,568	0	0	1,258	456	2,521	5,385	13,195	3,008	n.a.
Oil and gas extraction	0	0	0	0	1,572	39,385	0	0	0	n.a.
Metal ore mining	0	4,602	0	0	14,690	489,310	393	122,848	73,525	n.a.
Construction material mining	0	0	0	4,903	17,113	1,431,031	9,143	309,630	86,949	n.a.
Other non-metallic mineral mining and quarrying	0	0	0	0	7,910	531,941	1,341	328,109	67,484	n.a.
Exploration	0	0	0	0	6,972	167,039	920	110,955	56,375	n.a.
Other mining support services	10,641	0	0	0	6,145	717,178	11,871	228,039	130,601	n.a.
<b>Total mining</b>	<b>213,209</b>	<b>4,602</b>	<b>0</b>	<b>6,161</b>	<b>54,858</b>	<b>3,378,405</b>	<b>29,053</b>	<b>1,112,776</b>	<b>417,942</b>	<b>n.a.</b>
<b>Manufacturing</b>										
Meat and meat product manufacturing	18,278	0	0	0	15,796	533,067	7,065	163,199	67,939	n.a.
Seafood processing	0	0	0	0	1,352	92,322	1,320	116,260	74,019	n.a.
Dairy product manufacturing	0	3,907	0	0	4,463	179,629	3,261	104,169	50,127	n.a.
Fruit and vegetable processing	0	807	0	0	21,397	292,435	16,334	208,102	52,807	n.a.
Oil and fat manufacturing	0	0	0	0	735	37,981	0	117,567	18,921	n.a.
Grain mill and cereal product manufacturing	0	0	0	0	7,882	111,465	4,703	117,356	21,355	n.a.
Bakery product manufacturing	32,257	18,729	0	18	317,508	5,116,913	78,434	2,013,689	530,741	n.a.
Sugar and confectionery manufacturing	0	0	0	0	37,771	139,867	2,808	169,154	83,804	n.a.
Other food product manufacturing	15,338	0	2,074,847	0	14,279	443,005	12,836	449,350	197,529	n.a.
Beverage manufacturing	4,694	19,701	0	0	164,076	1,375,204	120,322	742,012	315,446	n.a.
Textile manufacturing	0	0	0	0	5,990	18,049	0	44,680	6,552	n.a.
Leather tanning, fur dressing and leather product manufacturing	0	0	0	0	9,960	189,250	5,313	658,257	281,735	n.a.
Textile product manufacturing	53,308	692	16,215	483	73,497	1,144,210	35,134	3,128,995	1,186,310	n.a.
Knitted product manufacturing	0	0	0	0	504	9,529	0	103,273	50,965	n.a.
Clothing and footwear manufacturing	60,356	11,700	0	3	39,885	710,763	8,754	5,359,180	3,091,767	n.a.
Log sawmilling and timber dressing	5,510	30,822	0	0	37,224	1,513,663	21,519	972,723	217,454	n.a.
Other wood product manufacturing	79,161	6,982	0	0	156,003	2,641,690	86,981	2,486,494	972,728	n.a.
Pulp, paper and paperboard manufacturing	0	0	0	0	4,336	223,876	1,279	42,162	16,852	n.a.
Converted paper product manufacturing	0	0	0	1	1,745	51,882	0	87,123	14,740	n.a.
Printing and printing support services	102,944	1,029	1,809,080	0	125,542	2,689,379	40,380	4,128,807	1,446,718	n.a.
Reproduction of recorded media	0	0	5,618	0	3,872	12,161	0	77,996	23,825	n.a.
Petroleum and coal product manufacturing	0	0	0	0	6,241	47,099	1,724	117,239	70,691	n.a.
Basic chemical manufacturing	0	0	0	0	1,443	26,185	0	0	0	n.a.
Basic polymer manufacturing	5,849	0	0	0	50,185	88,707	123	209,388	81,561	n.a.
Fertiliser and pesticide manufacturing	0	0	0	0	13,263	193,031	2,328	85,263	55,085	n.a.
Pharmaceutical and medicinal product manufacturing	0	0	0	0	2,163	4,411	0	57,146	29,610	n.a.
Cleaning compound and toiletry preparation manufacturing	0	0	0	0	26,463	168,315	6,140	416,358	157,420	n.a.
Other basic chemical product manufacturing	0	0	0	0	747	30,481	10,716	0	0	n.a.
Polymer product manufacturing	59,798	0	0	0	89,358	1,209,928	19,864	655,533	226,233	n.a.

**Taxation statistics 2009–10**
**Table 4D: Partnership returns**
**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Number of partnerships	Current assets	Total assets	Current liabilities	Total liabilities	Proprietors' funds	Opening stock	Purchases and other costs	Closing stock	Trade debtors
	no.	\$	\$	\$	\$	\$	\$	\$	\$	\$
Natural rubber product manufacturing	20	2,152,747	4,103,669	754,374	2,680,730	1,420,099	748,258	2,879,544	784,638	763,718
Glass and glass product manufacturing	150	5,444,265	20,347,759	3,971,774	11,402,466	9,049,113	1,786,288	9,541,490	1,695,135	1,448,308
Ceramic product manufacturing	155	9,953,159	22,315,975	3,025,650	6,799,987	15,558,346	1,086,912	6,101,699	4,821,551	1,186,420
Cement, lime, plaster and concrete product manufacturing	220	32,812,194	98,355,435	22,997,446	54,341,085	43,862,970	4,826,138	54,968,257	3,821,320	12,980,715
Other non-metallic mineral product manufacturing	135	6,762,865	29,546,337	6,956,792	20,769,934	8,828,627	1,492,762	14,898,664	1,257,895	2,367,616
Basic ferrous metal manufacturing	170	19,145,619	52,905,712	10,350,552	23,538,920	29,803,395	2,835,899	32,035,404	3,169,824	6,548,438
Basic ferrous metal product manufacturing	50	4,446,113	8,645,531	3,138,333	5,680,049	2,963,545	810,324	5,128,114	789,211	2,493,942
Basic non-ferrous metal manufacturing	20	388,350	1,518,838	410,364	754,618	764,219	740,487,327	1,560,177	118,496	18,481
Basic non-ferrous metal product manufacturing	25	6,429,608	23,385,624	11,524,731	22,803,262	582,362	687,803	17,634,873	831,326	4,091,280
Iron and steel forging	10	221,883	1,604,600	182,546	497,783	1,106,817	258,426	3,220,783	467,445	9,760
Structural metal product manufacturing	720	127,329,890	262,982,276	94,901,513	162,673,823	100,242,255	20,644,271	191,123,595	23,317,109	53,212,584
Metal container manufacturing	195	6,656,285	24,441,230	5,968,256	16,208,162	8,202,434	1,234,167	11,623,907	1,307,360	1,764,285
metal structural and container manufacturing)	200	10,078,630	25,629,450	6,809,193	15,998,033	10,036,989	1,011,765	14,243,272	1,106,585	3,717,543
Other fabricated metal product manufacturing	855	87,801,101	199,778,359	56,213,462	129,128,417	74,615,281	21,442,643	114,781,026	22,182,458	39,319,120
Motor vehicle and motor vehicle part manufacturing	390	41,461,816	93,381,952	25,066,064	55,754,229	37,698,744	12,419,784	79,398,950	14,879,845	11,003,114
Other transport equipment manufacturing	415	17,065,774	66,020,392	15,647,245	41,143,213	24,473,371	6,930,093	26,642,352	6,667,488	1,600,148
Professional and scientific equipment manufacturing	260	17,607,922	36,256,802	9,344,164	19,710,377	16,592,840	3,554,519	13,440,340	3,150,302	4,953,066
Computer and electronic equipment manufacturing	110	2,460,003	5,368,364	1,974,308	3,201,503	2,295,039	1,049,616	7,321,173	636,182	385,306
Electrical equipment manufacturing	115	5,288,141	14,117,442	3,686,937	8,661,028	5,690,388	2,170,414	11,026,886	1,985,120	1,983,415
Domestic appliance manufacturing	25	8,052,853	11,258,691	4,215,837	5,501,007	5,830,938	171,301	12,578,237	108,773	3,880,496
Pump, compressor, heating and ventilation equipment manufacturing	50	22,413,074	34,212,950	9,735,188	16,125,352	18,097,807	5,483,153	35,225,053	5,285,867	9,454,857
Specialised machinery and equipment manufacturing	410	66,044,096	151,861,113	41,843,730	92,348,072	54,504,105	27,892,242	96,801,816	27,980,317	17,362,883
Other machinery and equipment manufacturing	80	10,720,196	20,742,403	5,678,276	12,611,659	8,068,747	1,260,527	19,036,680	1,381,271	4,871,433
Furniture manufacturing	965	62,459,304	179,847,850	56,042,830	166,990,469	53,539,649	22,328,513	122,629,515	24,648,144	17,311,461
Other manufacturing <sup>3</sup>	725	35,886,931	86,726,452	29,502,719	57,281,276	29,954,380	16,767,264	61,481,097	16,751,978	8,811,127
<b>Total manufacturing</b>	<b>13,085</b>	<b>1,442,383,479</b>	<b>3,727,328,399</b>	<b>1,109,965,805</b>	<b>2,356,048,046</b>	<b>1,394,134,380</b>	<b>1,182,260,101</b>	<b>2,733,111,312</b>	<b>471,852,727</b>	<b>495,020,258</b>
<b>Electricity, gas, water &amp; waste services</b>										
Electricity generation	20	271,262,146	2,900,517,646	274,323,481	2,105,285,194	795,080,658	163,231	51,085,006	198,063	55,237,903
Other electricity related <sup>4</sup>	5	910,916,610	6,201,824,680	1,198,520,847	4,035,267,991	2,166,562,691	0	37,962,257	0	239,579,947
Gas supply	40	1,103,632	3,988,714	655,124	1,375,922	2,612,794	131,542	3,345,165	163,989	295,213
Water supply, sewerage and drainage services	120	785,192,578	1,456,984,336	688,170,669	1,251,357,362	206,019,536	735,724	89,080,550	695,346	239,833,569
Waste collection services	350	16,627,788	71,255,530	14,364,381	51,033,468	20,510,868	2,494,849	12,870,815	2,268,481	6,363,679
Waste treatment, disposal and remediation services	245	24,143,899	95,251,944	17,634,552	43,306,551	52,183,748	2,368,433	12,549,292	2,598,072	9,817,767
<b>Total electricity, gas, water &amp; waste services</b>	<b>770</b>	<b>2,009,246,653</b>	<b>10,729,822,850</b>	<b>2,193,669,054</b>	<b>7,487,626,488</b>	<b>3,242,970,295</b>	<b>5,893,779</b>	<b>206,893,085</b>	<b>5,923,951</b>	<b>551,128,078</b>
<b>Construction</b>										
Residential building construction	9,145	2,935,225,795	6,773,220,464	2,144,257,154	12,392,510,466	2,083,001,483	2,200,999,029	2,182,043,299	2,234,176,483	87,106,925
Non-residential building construction	1,475	1,317,860,627	3,763,676,981	1,883,250,234	3,039,369,966	717,583,543	945,044,766	698,861,082	892,038,316	86,058,043
Heavy and civil engineering construction	1,335	1,763,215,945	4,389,566,790	1,846,379,806	4,283,594,022	383,882,810	76,240,148	480,017,072	71,354,053	413,479,347
Land development and site preparation services	5,470	2,045,203,398	5,125,782,741	1,437,103,788	3,350,286,656	1,798,299,697	1,624,999,817	536,626,275	1,503,590,654	77,582,240
Building structure services	6,645	160,073,340	539,501,128	133,271,775	348,174,491	-16,042,320	18,514,558	194,316,855	19,183,845	37,990,354
Building installation services	10,590	456,715,103	1,199,946,976	362,698,999	749,491,573	451,670,657	58,381,994	638,594,117	61,688,198	144,164,955
Building completion services	18,075	369,570,533	1,217,967,950	327,380,589	811,182,357	419,223,612	55,023,744	522,792,658	65,383,900	72,682,247
Other construction services	5,940	192,542,060	743,006,227	179,521,457	515,688,263	226,532,039	51,198,012	232,547,586	51,688,936	43,380,761
<b>Total construction</b>	<b>58,670</b>	<b>9,240,406,801</b>	<b>23,752,669,257</b>	<b>8,313,863,802</b>	<b>25,490,297,794</b>	<b>6,064,151,521</b>	<b>5,030,402,068</b>	<b>5,485,798,944</b>	<b>4,899,104,385</b>	<b>962,444,872</b>
<b>Wholesale trade</b>										
Agricultural product wholesaling	1,190	295,128,716	628,535,351	203,469,131	383,221,557	246,656,029	102,823,344	493,710,813	86,772,208	48,860,129
Mineral, metal and chemical wholesaling	470	95,253,435	179,381,115	56,383,058	101,728,533	77,440,346	25,968,567	246,062,338	24,340,621	29,073,941
Timber and hardware goods wholesaling	615	340,000,953	523,673,683	237,026,435	331,400,434	176,612,189	74,094,047	870,642,374	72,560,816	216,588,944
Specialised industrial machinery and equipment wholesaling	280	125,832,243	200,568,755	84,763,398	126,117,925	59,614,442	53,374,462	277,558,465	60,876,689	27,345,133
Other machinery and equipment wholesaling	585	173,825,127	286,684,320	85,604,549	133,354,538	153,136,095	53,655,002	321,682,497	59,163,145	66,547,719
Motor vehicle and motor vehicle parts wholesaling	545	113,195,332	192,284,586	52,947,768	112,996,378	77,347,927	49,010,861	394,259,362	49,961,484	32,832,265
Grocery, liquor and tobacco product wholesaling	1,395	274,017,257	571,865,369	224,301,496	373,580,192	200,670,938	62,461,936	1,150,028,992	61,751,429	127,775,941
Textile, clothing and footwear wholesaling	430	60,241,990	94,080,772	28,922,169	52,167,956	42,034,631	22,582,539	100,385,049	21,886,362	18,638,767
Pharmaceutical and toiletry goods wholesaling	145	28,931,290	56,849,617	17,769,958	29,097,097	26,658,880	10,911,448	68,875,131	12,236,651	8,780,488
Furniture, floor covering and other goods wholesaling	1,210	200,671,953	316,638,459	100,264,337	173,778,366	143,976,467	96,472,669	305,589,945	100,745,854	57,933,381
Commission-based wholesaling	460	58,542,925	115,715,380	39,689,921	61,630,045	54,725,026	17,471,190	101,484,989	15,890,053	15,545,121
<b>Total wholesale trade</b>	<b>7,330</b>	<b>1,765,641,221</b>	<b>3,166,277,407</b>	<b>1,131,142,220</b>	<b>1,879,073,021</b>	<b>1,258,872,970</b>	<b>568,825,865</b>	<b>4,330,279,955</b>	<b>566,185,313</b>	<b>649,921,829</b>

**Taxation statistics 2009–10**
**Table 4D: Partnership returns**
**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Trade creditors	Total salary and wage expenses	Payments to associated persons	Intangible depreciating assets 1st deducted	Other depreciating assets first deducted	Termination value of intangible depreciating assets	Termination value of other depreciating assets	Deduction for project pool	S40-880 deduction	Small business and general business tax break
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Natural rubber product manufacturing	450,777	1,053,052	7,000	5,298	83,952	0	6,444	0	0	37,877
Glass and glass product manufacturing	788,001	2,935,327	376,278	0	216,467	37,389	253,316	0	0	117,515
Ceramic product manufacturing	715,448	2,845,087	2,335	0	142,117	5,434	143,633	0	0	75,688
Cement, lime, plaster and concrete product manufacturing	9,155,246	12,481,793	995,189	313,701	6,765,106	641,589	17,006,846	0	576	1,103,752
Other non-metallic mineral product manufacturing	1,220,664	8,030,105	468,904	0	1,562,197	0	1,668,491	0	0	393,913
Basic ferrous metal manufacturing	3,665,957	8,892,977	785,071	0	1,113,096	10,006	513,849	0	0	583,273
Basic ferrous metal product manufacturing	1,552,210	2,086,889	81,655	0	351,130	0	94,435	0	1,477	130,606
Basic non-ferrous metal manufacturing	102,649	9,679,003	37,895	0	40,996	0	14,851,262	0	6,894	0
Basic non-ferrous metal product manufacturing	2,403,955	2,414,369	62,267	0	1,983,781	0	63,340	0	0	54,128
Iron and steel forging	953	68,641	0	0	70,778	0	2,618	0	0	14,893
Structural metal product manufacturing	28,280,062	72,697,713	6,080,463	9,617	12,991,468	0	3,912,868	0	7,715	3,938,253
Metal container manufacturing	1,657,187	3,205,797	449,632	0	1,753,572	0	686,620	0	12,863	987,820
metal structural and container manufacturing)	1,376,274	6,243,469	754,030	0	1,521,515	0	697,071	0	0	596,534
Other fabricated metal product manufacturing	21,110,656	40,768,625	3,479,404	151,204	8,228,695	24,615	4,035,946	0	250	2,103,620
Motor vehicle and motor vehicle part manufacturing	8,040,328	22,774,492	2,039,204	75,636	2,808,748	0	2,135,621	0	8,660	840,677
Other transport equipment manufacturing	1,989,286	6,976,900	462,604	44,642	5,168,525	0	1,255,264	16,684	4,515	2,918,519
Professional and scientific equipment manufacturing	2,504,770	10,156,566	1,543,126	40,455	1,271,983	0	780,864	0	3,741	634,914
Computer and electronic equipment manufacturing	336,583	2,005,196	122,016	3,894	268,567	84,099	66,884	0	193	123,389
Electrical equipment manufacturing	1,386,995	3,267,939	706,680	0	299,118	0	376,890	0	0	286,622
Domestic appliance manufacturing	3,400,113	3,180,841	220,326	0	301,031	0	40,040	0	0	16,360
Pump, compressor, heating and ventilation equipment manufacturing	4,680,818	5,754,014	672,127	0	702,870	0	155,557	0	0	60,520
Specialised machinery and equipment manufacturing	12,136,065	26,685,843	1,791,411	29,940	4,475,756	0	2,874,229	0	160	1,283,961
Other machinery and equipment manufacturing	2,802,263	5,967,315	668,944	0	556,501	24,000	755,682	0	0	83,337
Furniture manufacturing	12,198,164	39,107,219	3,160,899	14,897	6,467,079	153,141	5,499,230	581	1,404	1,969,935
Other manufacturing <sup>3</sup>	7,875,550	13,231,820	1,625,180	29,289	2,859,334	26,637	735,692	0	4,421	1,071,960
<b>Total manufacturing</b>	<b>336,062,205</b>	<b>647,660,533</b>	<b>76,089,412</b>	<b>1,008,263</b>	<b>129,267,324</b>	<b>1,634,935</b>	<b>95,852,987</b>	<b>60,964</b>	<b>110,833</b>	<b>39,246,292</b>
<b>Electricity, gas, water &amp; waste services</b>										
Electricity generation	40,675,172	9,413,856	129,583	0	766,207,450	0	801,918	742,866	12,918,191	419,256
Other electricity related <sup>4</sup>	234,662,815	68,548,976	0	0	227,900,502	0	1,370,393	0	0	6,198,643
Gas supply	278,952	138,523	0	670	214,908	0	59,396	0	0	112,620
Water supply, sewerage and drainage services	201,231,418	39,556,301	146,683	0	26,111,956	0	1,375,844	129,401	17,078,547	477,447
Waste collection services	2,475,783	10,112,367	1,064,774	62,171	6,560,621	27,762	2,434,859	0	0	2,991,749
Waste treatment, disposal and remediation services	3,473,976	12,365,012	866,016	229,844	3,827,192	0	2,727,257	59,197	71,016	1,448,804
<b>Total electricity, gas, water &amp; waste services</b>	<b>482,798,116</b>	<b>140,135,035</b>	<b>2,207,056</b>	<b>292,685</b>	<b>1,030,822,629</b>	<b>27,762</b>	<b>8,769,667</b>	<b>931,464</b>	<b>30,067,754</b>	<b>11,648,519</b>
<b>Construction</b>										
Residential building construction	119,861,184	93,830,540	13,631,109	490,963	34,360,764	343,254	40,190,175	347,531	105,414	14,415,379
Non-residential building construction	163,846,627	35,205,287	6,476,223	36,183	8,767,761	63,547	3,609,665	15,143	491,951	4,328,256
Heavy and civil engineering construction	783,850,811	132,954,182	13,697,187	64,600	15,525,201	295,552	7,652,259	11,395,486	2,554	5,890,315
Land development and site preparation services	67,670,950	69,680,741	6,820,904	495,282	100,512,423	868,025	40,313,918	172,567	350,073	24,038,569
Building structure services	20,148,776	99,576,405	11,621,372	121,882	27,012,326	201,897	17,267,937	22,810	4,864	13,554,623
Building installation services	86,741,362	297,106,966	32,183,101	779,192	47,937,044	501,069	22,524,528	81,271	86,896	26,428,432
Building completion services	45,016,992	223,188,342	33,321,721	608,836	52,568,692	995,871	27,791,747	1,050	21,667	29,589,322
Other construction services	24,492,193	97,436,436	10,385,649	215,170	33,209,810	686,298	30,292,830	12,267	27,974	16,686,436
<b>Total construction</b>	<b>1,311,628,895</b>	<b>1,048,978,899</b>	<b>128,137,266</b>	<b>2,812,108</b>	<b>319,894,021</b>	<b>3,955,513</b>	<b>189,643,059</b>	<b>12,048,125</b>	<b>1,091,393</b>	<b>134,931,332</b>
<b>Wholesale trade</b>										
Agricultural product wholesaling	58,288,958	29,410,057	3,272,636	85,458	9,077,095	294,957	5,512,407	6,677	7,776	2,750,076
Mineral, metal and chemical wholesaling	24,235,718	18,711,701	2,823,837	1,443	6,709,577	38,817	2,225,711	0	6,902	2,261,028
Timber and hardware goods wholesaling	161,356,205	89,035,058	3,657,005	21,165	10,716,719	4,088,649	6,602,011	0	2,556	1,887,151
Specialised industrial machinery and equipment wholesaling	27,767,259	30,396,628	2,154,685	132,746	4,966,508	557,662	4,061,853	0	2,021	1,073,660
Other machinery and equipment wholesaling	39,514,209	58,966,189	11,900,780	34,703	7,297,219	2,015	2,698,784	0	2,277	1,470,563
Motor vehicle and motor vehicle parts wholesaling	23,532,425	23,853,055	5,726,148	60,403	3,122,402	500	1,080,898	0	499	1,148,576
Grocery, liquor and tobacco product wholesaling	89,771,321	87,980,777	8,404,470	139,037	11,225,179	54,255	7,135,059	5,464	7,283	3,693,270
Textile, clothing and footwear wholesaling	7,895,725	14,649,861	1,880,491	24,125	2,040,593	255,665	581,350	0	47	549,432
Pharmaceutical and toiletry goods wholesaling	7,877,893	6,474,820	508,545	0	961,873	0	277,441	0	594	181,477
Furniture, floor covering and other goods wholesaling	41,995,321	41,700,350	6,146,336	23,379	5,246,274	41,497	4,378,674	0	4,289	1,572,396
Commission-based wholesaling	13,503,714	9,134,083	1,393,640	0	2,131,610	455	770,602	2,545	84,766	804,548
<b>Total wholesale trade</b>	<b>495,738,748</b>	<b>410,312,579</b>	<b>47,868,573</b>	<b>522,459</b>	<b>63,495,049</b>	<b>5,334,472</b>	<b>35,324,790</b>	<b>14,686</b>	<b>119,010</b>	<b>17,392,177</b>

**Taxation statistics 2009–10**

**Table 4D: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Fringe benefit employee contributions	Interest expenses overseas	Royalty expenses overseas	Deduction for environmental protection expenses	Deduction for lost cost assets (less than \$1,000)	Deduction for general pool assets (less than 25 years)	Deduction for long life pool assets (25 years or more)	Small business entity aggregated turnover	Net small business entity income	National rental affordability scheme tax offset entitlement
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Natural rubber product manufacturing	0	0	0	0	487	39,027	0	102,314	32,628	n.a.
Glass and glass product manufacturing	530	0	0	0	24,087	210,339	2,817	569,397	234,215	n.a.
Ceramic product manufacturing	48,396	0	0	0	25,359	101,614	12,579	938,632	391,785	n.a.
Cement, lime, plaster and concrete product manufacturing	20,748	0	328,767	0	72,171	1,255,284	16,367	624,064	302,986	n.a.
Other non-metallic mineral product manufacturing	7,519	7,330	0	0	39,516	547,847	17,377	431,930	165,896	n.a.
Basic ferrous metal manufacturing	31,502	0	0	0	57,331	646,159	26,448	426,601	187,835	n.a.
Basic ferrous metal product manufacturing	0	0	0	0	1,806	58,502	3,509	228,575	51,500	n.a.
Basic non-ferrous metal manufacturing	0	0	0	0	85	56,375	0	214,058	91,346	n.a.
Basic non-ferrous metal product manufacturing	2,186	0	0	0	5,973	69,468	239	122,520	94,811	n.a.
Iron and steel forging	0	0	0	0	450	7,568	0	49,699	32,860	n.a.
Structural metal product manufacturing	219,667	0	0	0	129,607	2,294,977	48,826	1,501,501	591,938	n.a.
Metal container manufacturing	5,065	0	0	0	32,990	619,124	17,965	597,838	375,515	n.a.
metal structural and container manufacturing)	9,874	16,595	0	0	29,765	877,375	5,940	587,333	222,838	n.a.
Other fabricated metal product manufacturing	56,584	0	0	6,914	123,999	2,730,632	52,424	3,713,355	1,665,793	n.a.
Motor vehicle and motor vehicle part manufacturing	34,224	0	0	378	75,348	843,517	25,374	1,159,546	1,139,175	n.a.
Other transport equipment manufacturing	41,680	187,790	0	0	48,242	577,857	16,223	2,590,094	1,226,256	n.a.
Professional and scientific equipment manufacturing	30,006	0	0	0	65,367	517,073	6,750	837,642	436,239	n.a.
Computer and electronic equipment manufacturing	3,006	1,161	0	0	9,954	164,285	6,514	419,636	212,083	n.a.
Electrical equipment manufacturing	0	0	0	1,451	25,016	242,130	382	750,312	383,924	n.a.
Domestic appliance manufacturing	0	0	0	0	2,492	28,985	0	114,614	50,962	n.a.
Pump, compressor, heating and ventilation equipment manufacturing	129,345	0	0	0	11,386	96,586	2,255	54,733	50,149	n.a.
Specialised machinery and equipment manufacturing	133,122	0	0	0	97,376	1,621,992	13,941	1,556,390	553,442	n.a.
Other machinery and equipment manufacturing	0	0	0	0	15,048	218,225	4,734	80,448	44,999	n.a.
Furniture manufacturing	97,376	983	0	312	174,321	2,292,653	59,494	4,231,523	1,745,991	n.a.
Other manufacturing <sup>3</sup>	15,758	3,354	2,058	0	96,049	1,097,107	29,152	4,033,547	1,655,290	n.a.
<b>Total manufacturing</b>	<b>1,324,081</b>	<b>311,582</b>	<b>4,236,585</b>	<b>9,560</b>	<b>2,397,905</b>	<b>36,509,198</b>	<b>856,648</b>	<b>48,767,777</b>	<b>21,283,390</b>	<b>n.a.</b>
<b>Electricity, gas, water &amp; waste services</b>										
Electricity generation	2,722	0	0	0	2,816	1,728	0	0	0	n.a.
Other electricity related <sup>4</sup>	114,568	0	0	0	0	0	0	0	0	n.a.
Gas supply	0	0	0	0	14,666	327,283	2,620	360,303	108,772	n.a.
Water supply, sewerage and drainage services	6,927	0	0	0	23,225	518,891	5,989	404,858	163,760	n.a.
Waste collection services	39,185	557	0	1,523	61,572	2,436,776	13,048	1,070,311	368,879	n.a.
Waste treatment, disposal and remediation services	162	1,590	0	0	81,494	1,825,966	25,040	789,890	392,602	n.a.
<b>Total electricity, gas, water &amp; waste services</b>	<b>163,564</b>	<b>2,147</b>	<b>0</b>	<b>1,523</b>	<b>183,773</b>	<b>5,110,644</b>	<b>46,697</b>	<b>2,625,362</b>	<b>1,034,013</b>	<b>n.a.</b>
<b>Construction</b>										
Residential building construction	112,603	22,848	0	4,833	1,156,792	13,828,208	173,180	24,290,035	12,165,658	n.a.
Non-residential building construction	73,249	30,466	0	1,425	95,494	1,895,609	47,004	3,269,181	1,856,414	n.a.
Heavy and civil engineering construction	22,225	29,765	29,957	0	164,346	6,715,304	32,931	4,287,810	2,019,407	n.a.
Land development and site preparation services	35,500	111,736	0	2,971	681,017	38,926,720	310,301	10,535,434	4,373,576	n.a.
Building structure services	96,558	3,869	6,094	7,202	932,069	16,536,300	165,015	39,734,605	22,886,408	n.a.
Building installation services	462,319	40,678	180,611	19,377	1,914,142	26,403,923	439,256	43,090,176	19,095,894	n.a.
Building completion services	211,570	24,747	4,982	3,239	2,292,552	32,035,484	263,985	128,724,974	70,629,850	n.a.
Other construction services	33,718	39,485	0	6,708	1,206,957	27,093,101	325,710	30,093,606	13,758,345	n.a.
<b>Total construction</b>	<b>1,047,742</b>	<b>303,594</b>	<b>221,644</b>	<b>45,755</b>	<b>8,443,369</b>	<b>163,434,649</b>	<b>1,757,382</b>	<b>284,025,821</b>	<b>146,785,552</b>	<b>n.a.</b>
<b>Wholesale trade</b>										
Agricultural product wholesaling	25,014	13,305	21,555	1,028	213,314	4,282,711	221,080	2,779,680	817,655	n.a.
Mineral, metal and chemical wholesaling	90,334	0	0	0	109,187	2,425,003	26,199	821,452	296,500	n.a.
Timber and hardware goods wholesaling	233,374	10,044	2,448,815	571	64,309	2,209,177	46,027	1,101,475	406,842	n.a.
Specialised industrial machinery and equipment wholesaling	146,369	0	0	0	43,113	890,910	3,815	370,482	144,454	n.a.
Other machinery and equipment wholesaling	690,713	0	1,173	0	97,547	1,425,631	7,630	1,305,196	454,439	n.a.
Motor vehicle and motor vehicle parts wholesaling	105,290	1,605	0	1,972	63,942	948,996	22,786	861,877	306,268	n.a.
Grocery, liquor and tobacco product wholesaling	210,615	0	0	5,198	282,607	3,172,657	62,875	2,468,055	1,025,128	n.a.
Textile, clothing and footwear wholesaling	47,218	0	84,179	0	40,058	517,677	6,800	612,088	181,179	n.a.
Pharmaceutical and toiletry goods wholesaling	1,072	0	0	0	12,269	111,414	3,139	551,932	213,169	n.a.
Furniture, floor covering and other goods wholesaling	177,670	39,199	0	384	125,207	1,583,294	19,849	3,539,918	1,217,571	n.a.
Commission-based wholesaling	14,321	23,196	0	85	45,858	924,048	32,102	1,672,254	746,390	n.a.
<b>Total wholesale trade</b>	<b>1,741,990</b>	<b>87,349</b>	<b>2,555,722</b>	<b>9,238</b>	<b>1,097,411</b>	<b>18,491,518</b>	<b>452,302</b>	<b>16,084,409</b>	<b>5,809,595</b>	<b>n.a.</b>

**Taxation statistics 2009–10**  
**Table 4D: Partnership returns**  
**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Number of partnerships	Current assets	Total assets	Current liabilities	Total liabilities	Proprietors' funds	Opening stock	Purchases and other costs	Closing stock	Trade debtors
	no.	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Retail trade</b>										
Motor vehicle retailing	605	329,863,363	492,207,522	260,726,996	339,148,012	160,172,499	182,789,868	1,470,866,139	239,114,993	29,953,816
Motor vehicle parts and tyre retailing	665	99,675,375	247,205,466	64,226,815	127,344,524	78,785,154	47,713,582	262,438,986	47,227,454	22,553,348
Fuel retailing	745	80,698,120	275,631,368	68,725,156	163,058,652	113,346,086	31,048,530	889,935,965	30,840,483	12,071,037
Supermarket and grocery stores	2,570	264,600,725	889,927,756	187,394,644	518,898,803	366,006,403	135,149,099	1,531,451,460	139,697,685	8,611,976
Specialised food retailing	4,295	241,871,933	962,896,271	222,864,080	576,231,412	396,649,579	104,221,051	1,756,594,784	111,921,219	18,196,113
Furniture, floor coverings, house ware and textile goods retailing	1,610	157,110,966	329,990,588	85,660,125	187,517,903	144,156,522	98,919,752	321,097,845	97,390,043	21,540,022
Electrical and electronic goods retailing	925	92,308,482	176,960,037	64,493,772	116,496,660	61,876,914	41,562,188	238,525,848	40,665,960	13,760,322
Hardware, building and garden supplies retailing	1,855	268,771,892	642,877,579	174,027,893	372,700,762	272,158,844	160,854,331	588,801,092	156,246,015	45,244,796
Recreational goods retailing	2,760	294,748,808	748,148,933	197,167,043	449,625,628	303,931,098	212,832,461	975,228,517	216,794,241	20,779,111
Clothing, footwear and personal accessory retailing	3,200	287,893,682	749,518,571	162,874,127	464,853,614	300,556,223	219,230,689	97,704,397,450	228,926,165	14,577,720
Department stores	60	4,986,035	12,620,157	1,817,146	3,572,982	9,128,455	2,988,243	56,563,019	2,310,030	309,232
Pharmaceutical and other store-based retailing	6,655	1,757,567,818	4,687,928,743	1,528,025,575	2,909,284,075	1,791,640,835	770,193,809	5,213,093,958	818,714,907	233,555,395
Non-store retailing	1,500	39,280,937	130,309,006	30,482,889	84,605,758	43,889,139	16,574,191	168,185,901	18,905,557	7,124,840
Retail commission-based buying and/or selling	510	7,415,951	26,805,892	4,961,987	16,341,302	11,403,847	2,407,263	26,204,348	2,305,022	620,868
<b>Total retail trade</b>	<b>27,945</b>	<b>3,926,794,087</b>	<b>10,373,027,889</b>	<b>3,053,448,248</b>	<b>6,329,680,087</b>	<b>4,053,701,598</b>	<b>2,026,485,057</b>	<b>111,203,385,312</b>	<b>2,151,059,774</b>	<b>448,898,596</b>
<b>Accommodation &amp; food services</b>										
Accommodation	4,760	348,136,907	2,963,779,105	408,296,811	1,752,462,837	1,335,681,608	37,592,135	184,936,235	36,411,685	14,435,625
Cafes, restaurants and takeaway food services	13,450	321,639,613	1,832,570,826	402,229,244	1,145,889,427	689,523,274	87,351,625	1,538,329,136	91,658,126	14,560,881
Pubs, taverns and bars	890	255,879,610	1,482,630,012	259,602,013	1,034,515,237	472,354,561	38,403,619	511,889,194	40,896,925	6,344,199
Clubs (hospitality)	20	3,784,321	6,418,918	856,083	3,744,230	2,674,688	119,438	1,209,695	50,230	90,064
<b>Total accommodation &amp; food services</b>	<b>19,120</b>	<b>929,440,451</b>	<b>6,285,398,861</b>	<b>1,070,984,151</b>	<b>3,936,611,731</b>	<b>2,500,234,131</b>	<b>163,466,817</b>	<b>2,236,364,260</b>	<b>169,016,966</b>	<b>35,430,769</b>
<b>Transport, postal &amp; warehousing</b>										
Road freight transport	8,285	377,695,353	1,784,949,720	451,201,663	1,393,292,976	395,923,334	37,267,511	166,229,796	35,153,903	91,738,519
Road passenger transport	3,480	129,760,186	860,088,562	94,757,782	429,871,690	422,752,730	6,789,162	28,697,035	6,753,014	5,870,260
Rail freight or passenger transport <sup>5</sup>	20	446,725,292	448,364,398	715,851,721	716,498,391	-268,142,081	2,557,111	1,074,823	3,088,722	14,633,963
Water freight transport	40	1,907,692	14,686,013	1,913,505	7,547,849	6,952,215	1,089,606	892,015	1,084,504	207,662
Water passenger transport	45	6,894,922	24,958,173	13,039,355	16,925,424	8,023,467	1	120,287	0	2,193,048
Air and space transport	80	12,571,476	37,130,239	11,220,498	36,500,374	1,230,336	1,409,588	690,361	1,509,982	1,696,810
Scenic and sightseeing transport	445	13,854,564	122,358,782	20,489,600	75,344,746	47,034,401	1,231,556	6,394,674	1,156,318	1,772,671
Pipeline and other transport	145	6,035,760	18,484,045	4,162,851	51,934,505	-33,741,728	175,677	1,433,560	175,965	572,559
Postal and courier pick-up and delivery services	2,355	53,088,529	272,544,510	46,730,586	159,272,705	116,229,049	15,514,842	151,591,845	15,944,906	8,693,924
Water transport support services	90	12,949,116	77,744,236	11,018,211	51,272,675	24,497,116	225,791	3,711,555	607,035	4,966,298
Airport operations and other air transport support services	25	24,640,256	137,535,303	9,083,582	124,066,968	13,461,143	13,355	854,683	12,946	1,396,070
Other transport support services	505	35,835,490	87,987,439	27,773,819	57,964,227	30,060,192	414,208	55,152,381	489,695	18,182,344
Warehousing and storage services	315	35,042,419	243,659,561	47,288,485	136,509,519	98,536,280	1,906,141	17,444,979	2,059,506	6,660,568
<b>Total transport, postal &amp; warehousing</b>	<b>15,830</b>	<b>1,157,001,055</b>	<b>4,130,490,981</b>	<b>1,454,531,658</b>	<b>3,257,002,049</b>	<b>862,816,454</b>	<b>68,594,549</b>	<b>434,287,994</b>	<b>68,036,496</b>	<b>158,584,696</b>
<b>Information media &amp; telecommunications</b>										
Newspaper, periodical, book and directory publishing	255	15,030,805	85,784,738	11,275,154	59,834,923	26,197,562	3,072,956	71,717,134	1,878,785	7,339,964
Software publishing	15	273,139	423,265	232,948	233,030	192,202	11,521	32,490	4,900	18,537
Motion picture and video activities	510	166,491,229	503,939,876	147,432,083	244,602,514	257,889,222	3,070,717	54,592,090	3,642,610	44,141,993
Sound recording and music publishing	145	7,461,996	17,919,239	7,418,250	15,805,591	2,183,195	412,329	1,231,779	424,448	365,882
Radio broadcasting	10	111,191	1,126,396	549,220	721,414	404,982	4,046	130,102	4,882	3,504
Television broadcasting	10	157,900,513	5,309,965,302	379,380,170	5,516,707,801	-206,742,499	11,186	138,517	13,082	68,463,146
Internet publishing and broadcasting	150	6,206,686	27,456,927	5,038,011	5,936,395	21,489,579	113,042	4,195,707	119,316	2,859,838
Telecommunications services	40	51,194,135	52,515,720	50,877,792	51,998,903	516,819	106,162	1,008,055	104,671	48,035,843
Internet service providers and web search portals	70	5,368,266	9,631,337	4,628,490	6,174,526	3,459,949	394,160	1,660,559	357,956	1,193,480
Data processing, web hosting and electronic information storage	80	1,897,734	23,904,257	9,298,193	15,008,352	8,779,358	121,720	999,761	117,980	366,943
Libraries and archives	15	109,668	872,868	142,069	695,152	177,717	28,953	196,649	61,269	0
Other information services	5	177,805	476,129	129,847	148,355	327,774	0	791	0	0
<b>Total information media &amp; telecommunications</b>	<b>1,295</b>	<b>412,223,167</b>	<b>6,034,016,054</b>	<b>616,402,227</b>	<b>5,917,866,956</b>	<b>114,875,860</b>	<b>7,346,792</b>	<b>135,903,634</b>	<b>6,729,899</b>	<b>172,789,130</b>
<b>Financial &amp; insurance services</b>										
Central banking	0	0	0	0	0	0	0	0	0	0
Depository financial intermediation	25	1,590,391	6,851,424	1,745,111	3,740,902	3,110,522	123,639	20,263,168	183,297	20,001
Non-depository financing	65	30,784,673	79,571,865	6,618,959	66,081,390	13,482,095	333,423	411,717	247,815	7,227,423
Financial asset investing	2,005	493,752,974	3,095,780,119	292,524,784	970,505,012	2,081,238,070	61,938,562	523,519,482	57,269,551	26,991,534
Life insurance	15	775,756	3,585,746	1,224,345	1,566,228	2,019,521	0	0	0	0
Health and general insurance	75	1,472,928	12,034,048	1,238,527	2,003,714	9,809,538	35,106	517,109	39,215	336,257
Superannuation funds	25	37,086,900	240,220,037	44,325,534	45,371,833	194,848,204	66,262	154,608	153,125	463,361
Auxiliary finance and investment services	1,625	240,346,048	1,369,324,169	183,829,547	519,287,865	850,575,471	15,622,819	73,361,090	17,025,799	16,078,544
Auxiliary insurance services	255	92,249,169	140,419,618	58,081,844	77,178,660	63,287,622	1,383,139	2,726,574	1,119,326	17,582,522
<b>Total financial &amp; insurance services</b>	<b>4,085</b>	<b>898,058,839</b>	<b>4,947,787,026</b>	<b>589,588,651</b>	<b>1,685,735,604</b>	<b>3,218,371,043</b>	<b>79,502,950</b>	<b>620,953,748</b>	<b>76,038,128</b>	<b>68,699,642</b>



**Taxation statistics 2009–10**
**Table 4D: Partnership returns**
**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Trade creditors	Total salary and wage expenses	Payments to associated persons	Intangible depreciating assets 1st deducted	Other depreciating assets first deducted	Termination value of intangible depreciating assets	Termination value of other depreciating assets	Deduction for project pool	S40-880 deduction	Small business and general business tax break
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Retail trade</b>										
Motor vehicle retailing	36,183,845	79,525,614	4,382,594	8,707	4,975,236	2,614	1,535,735	0	36,075	718,020
Motor vehicle parts and tyre retailing	28,974,657	38,600,017	3,585,020	258,623	4,387,141	266,652	4,991,203	0	928	1,336,091
Fuel retailing	22,763,690	38,652,411	2,243,953	8,653	5,232,847	90,000	2,735,981	0	1,823	2,008,673
Supermarket and grocery stores	48,509,380	137,248,653	10,038,765	321,229	15,023,751	202,382	9,061,439	142	56,536	4,393,327
Specialised food retailing	60,512,682	214,751,919	17,788,277	270,714	25,278,791	435,619	19,013,219	7,820	70,704	8,888,334
Furniture, floor coverings, house ware and textile goods retailing	27,698,102	71,047,775	6,699,337	36,830	6,008,334	148,239	6,513,143	8,557	5,560	2,285,854
Electrical and electronic goods retailing	26,163,983	48,484,532	2,724,965	6,361	4,856,920	186,334	2,146,755	2,079	6,449	1,812,553
Hardware, building and garden supplies retailing	56,377,916	86,495,267	6,931,331	84,967	11,042,079	163,591	11,798,654	227	12,412	4,273,028
Recreational goods retailing	57,204,722	101,285,413	10,564,415	353,224	13,821,394	1,878,186	9,278,776	119,011	10,103	4,099,660
Clothing, footwear and personal accessory retailing	57,463,632	97,917,293	6,102,040	87,210	12,809,668	110,978	6,468,642	10,084	33,624	5,065,473
Department stores	379,642	1,474,799	175,975	0	166,504	0	193,316	0	0	8,379
Pharmaceutical and other store-based retailing	765,379,154	568,505,170	30,081,926	1,236,052	53,435,203	2,773,906	41,542,373	5,112	59,422	10,878,255
Non-store retailing	7,575,678	12,173,545	1,278,127	113,685	4,827,204	203,091	2,043,691	0	7,747	2,107,698
Retail commission-based buying and/or selling	726,656	1,424,203	585,076	20,923	1,796,747	0	474,969	0	1,760	911,760
<b>Total retail trade</b>	<b>1,195,913,739</b>	<b>1,497,586,611</b>	<b>103,181,801</b>	<b>2,807,178</b>	<b>163,661,819</b>	<b>6,461,592</b>	<b>117,797,896</b>	<b>153,032</b>	<b>303,143</b>	<b>48,787,105</b>
<b>Accommodation &amp; food services</b>										
Accommodation	27,544,207	161,269,073	5,696,736	186,418	46,280,402	872,586	50,020,810	28,955	202,562	11,465,065
Cafes, restaurants and takeaway food services	53,963,086	592,111,889	34,544,891	1,112,328	71,274,764	1,729,968	53,640,154	33,297	273,952	19,227,897
Pubs, taverns and bars	55,015,930	198,624,631	9,051,310	460,159	32,648,409	55,088	23,851,847	34,939	195,197	3,149,704
Clubs (hospitality)	146,502	1,703,912	0	0	2,810,564	0	5,079	0	0	78,486
<b>Total accommodation &amp; food services</b>	<b>136,669,725</b>	<b>953,709,505</b>	<b>49,292,937</b>	<b>1,758,905</b>	<b>153,014,139</b>	<b>2,657,642</b>	<b>127,517,890</b>	<b>97,191</b>	<b>671,711</b>	<b>33,921,152</b>
<b>Transport, postal &amp; warehousing</b>										
Road freight transport	57,588,904	216,526,617	12,653,360	1,929,360	114,078,770	1,037,331	74,166,125	9,082	76,393	53,270,949
Road passenger transport	3,407,678	99,329,689	3,895,007	363,394	32,990,199	1,138,733	18,787,075	1,559	25,295	20,549,248
Rail freight or passenger transport <sup>5</sup>	9,264,333	3,479,523	500	0	297,636	0	71,834	0	899,033	42,534
Water freight transport	76,631	3,740,038	26,264	0	186,286	0	1,815,595	0	0	112,127
Water passenger transport	865,374	12,185,026	6,800	0	6,787,306	0	167,236	0	1,382	1,353,512
Air and space transport	2,138,553	197,558	65,784	0	4,193,394	0	2,888,704	0	238	1,123,176
Scenic and sightseeing transport	835,421	4,903,178	857,838	0	9,154,642	0	3,378,619	870	362	4,773,038
Pipeline and other transport	139,849	491,082	166,336	0	955,041	16,000	713,392	0	0	830,365
Postal and courier pick-up and delivery services	9,717,471	31,450,503	3,923,925	332,572	8,834,840	127,930	5,872,201	39,894	2,662	4,225,518
Water transport support services	1,915,506	7,654,563	428,667	0	588,284	0	121,606	38,017	97,552	151,107
Airport operations and other air transport support services	8,158,171	912,076	153,233	6,545	97,411	0	104,483	0	0	3,954
Other transport support services	7,100,562	11,989,623	464,146	1,321	3,633,507	58,636	1,789,964	0	0	1,526,913
Warehousing and storage services	4,484,601	9,742,560	1,491,566	213,543	2,757,741	0	3,828,306	0	4,068	751,005
<b>Total transport, postal &amp; warehousing</b>	<b>105,693,054</b>	<b>402,602,036</b>	<b>24,133,426</b>	<b>2,846,735</b>	<b>184,555,057</b>	<b>2,378,630</b>	<b>113,705,140</b>	<b>89,422</b>	<b>1,107,455</b>	<b>88,713,446</b>
<b>Information media &amp; telecommunications</b>										
Newspaper, periodical, book and directory publishing	7,287,476	7,485,146	432,686	1,044	515,679	728	307,660	0	5,651	188,654
Software publishing	17,753	0	0	0	2,305	0	12,859	855	0	0
Motion picture and video activities	11,962,745	82,261,163	1,264,352	15,255,862	22,774,972	28,945	3,396,516	1,130	193,406	2,377,359
Sound recording and music publishing	643,063	4,996,409	111,687	277	864,755	0	348,962	0	38,153	163,401
Radio broadcasting	0	7,761	0	0	5,401	0	33,114	0	0	74,549
Television broadcasting	336,490,808	109,733,405	0	196,917	272,589,184	0	12,572	0	280,875	10,603,111
Internet publishing and broadcasting	553,176	4,199,327	54,274	0	788,142	803	24,142	0	0	114,370
Telecommunications services	49,457,215	1,195,127	50,369	0	7,523	0	2,170	0	930	3,860
Internet service providers and web search portals	3,930,429	1,777,951	119,161	0	188,989	32,115	3,496	0	844	75,386
Data processing, web hosting and electronic information storage	196,583	2,090,169	28,000	0	2,055,884	0	245,164	0	127	58,476
Libraries and archives	0	0	95,428	0	4,266	0	1,847	0	0	500
Other information services	0	0	0	0	0	0	0	0	0	0
<b>Total information media &amp; telecommunications</b>	<b>410,539,248</b>	<b>213,746,458</b>	<b>2,155,957</b>	<b>15,454,654</b>	<b>299,797,100</b>	<b>62,591</b>	<b>4,388,502</b>	<b>1,985</b>	<b>519,986</b>	<b>13,659,666</b>
<b>Financial &amp; insurance services</b>										
Central banking	0	0	0	0	0	0	0	0	0	0
Depository financial intermediation	23,279	762,821	54,000	0	335,169	0	111,144	0	0	107,646
Non-depository financing	1,448,984	2,267,389	59,496	0	866,073	0	340,971	0	47	249,763
Financial asset investing	11,833,132	31,984,994	1,073,979	7,003	2,140,720	38,143	1,885,331	0	692,103	1,886,758
Life insurance	4,543	549,266	98,525	0	14,451	0	0	0	0	36,902
Health and general insurance	138,716	2,276,062	319,436	0	208,378	22,430	74,417	0	0	109,468
Superannuation funds	64,021	1,427,523	85,020	0	0	0	0	0	0	0
Auxiliary finance and investment services	7,864,395	95,086,509	14,750,261	142,536	4,717,391	19,791	5,053,761	0	571,690	2,242,385
Auxiliary insurance services	7,738,948	14,979,576	1,781,167	691	1,394,466	0	1,013,729	0	4,048	543,882
<b>Total financial &amp; insurance services</b>	<b>29,116,018</b>	<b>149,334,140</b>	<b>18,221,884</b>	<b>150,230</b>	<b>9,676,648</b>	<b>80,364</b>	<b>8,479,353</b>	<b>0</b>	<b>1,267,888</b>	<b>5,176,804</b>

**Taxation statistics 2009–10**
**Table 4D: Partnership returns**
**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Fringe benefit employee contributions	Interest expenses overseas	Royalty expenses overseas	Deduction for environmental protection expenses	Deduction for lost cost assets (less than \$1,000)	Deduction for general pool assets (less than 25 years)	Deduction for long life pool assets (25 years or more)	Small business entity aggregated turnover	Net small business entity income	National rental affordability scheme tax offset entitlement
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Retail trade</b>										
Motor vehicle retailing	490,069	42,011	0	0	43,333	450,005	18,830	696,769	204,505	n.a.
Motor vehicle parts and tyre retailing	93,173	10,955	0	440	143,937	1,679,457	29,018	672,810	209,027	n.a.
Fuel retailing	33,514	2,207	0	82	151,789	1,653,526	49,613	1,945,645	447,734	n.a.
Supermarket and grocery stores	26,087	52,004	4,429	3,059	349,644	4,577,865	154,750	3,450,510	847,984	n.a.
Specialised food retailing	116,433	65,942	0	366	625,019	9,719,711	173,980	5,704,639	1,681,201	n.a.
Furniture, floor coverings, house ware and textile goods retailing	127,644	4,328	0	230	272,879	2,740,976	63,933	3,532,871	1,434,099	n.a.
Electrical and electronic goods retailing	90,663	1,824	0	0	230,239	1,384,765	30,868	2,549,242	1,020,639	n.a.
Hardware, building and garden supplies retailing	260,434	5,207	5,133	12,023	363,996	4,790,217	387,311	3,772,309	1,669,821	n.a.
Recreational goods retailing	108,882	47,223	0	3,235	357,757	4,473,055	110,450	5,024,685	1,558,619	n.a.
Clothing, footwear and personal accessory retailing	110,770	57,532	0	3,819	416,115	4,181,465	54,686	6,945,395	1,654,544	n.a.
Department stores	0	0	0	0	3,820	53,597	1,499	69,582	17,282	n.a.
Pharmaceutical and other store-based retailing	204,051	148,148	0	7,790	906,464	7,209,120	220,150	13,363,668	4,585,338	n.a.
Non-store retailing	37,966	11,555	0	0	195,921	2,054,280	16,000	5,249,677	1,597,039	n.a.
Retail commission-based buying and/or selling	11,325	0	0	0	31,805	739,408	15,604	1,600,557	575,809	n.a.
<b>Total retail trade</b>	<b>1,711,011</b>	<b>448,936</b>	<b>9,562</b>	<b>31,044</b>	<b>4,092,718</b>	<b>45,707,447</b>	<b>1,326,692</b>	<b>54,578,359</b>	<b>17,503,641</b>	<b>n.a.</b>
<b>Accommodation &amp; food services</b>										
Accommodation	185,063	212,672	0	5,878	2,934,047	17,717,726	1,533,622	13,832,016	8,944,825	n.a.
Cafes, restaurants and takeaway food services	280,873	48,806	189,717	18,981	3,084,454	27,425,599	915,747	21,521,493	7,215,674	n.a.
Pubs, taverns and bars	169,999	41,869	0	0	267,505	2,489,393	129,957	557,945	266,850	n.a.
Clubs (hospitality)	0	0	0	0	42,250	68,229	1,478	67,191	34,468	n.a.
<b>Total accommodation &amp; food services</b>	<b>635,935</b>	<b>303,347</b>	<b>189,717</b>	<b>24,859</b>	<b>6,328,256</b>	<b>47,700,947</b>	<b>2,580,804</b>	<b>35,978,645</b>	<b>16,461,817</b>	<b>n.a.</b>
<b>Transport, postal &amp; warehousing</b>										
Road freight transport	72,290	117,759	0	10,436	1,234,751	79,819,522	577,326	28,902,685	13,630,093	n.a.
Road passenger transport	27,689	42,821	0	2,543	210,527	16,135,045	137,097	20,266,342	11,644,335	n.a.
Rail freight or passenger transport <sup>5</sup>	0	0	0	0	1,758	54,087	0	31,840	1,860	n.a.
Water freight transport	0	0	0	0	6,687	528,169	4,280	215,203	50,734	n.a.
Water passenger transport	0	0	0	0	3,087	677,085	167	133,550	63,642	n.a.
Air and space transport	0	0	0	0	165,678	271,967	1,583	251,651	101,337	n.a.
Scenic and sightseeing transport	0	0	0	0	103,113	2,475,692	28,773	906,613	300,035	n.a.
Pipeline and other transport	0	103	0	1	3,867	518,563	9,961	590,068	232,552	n.a.
Postal and courier pick-up and delivery services	65,484	10,332	0	185	241,530	5,513,931	41,598	16,241,053	8,267,997	n.a.
Water transport support services	30,704	0	0	0	9,502	561,750	1,088	279,642	181,947	n.a.
Airport operations and other air transport support services	0	0	0	0	6,713	82,308	0	128,502	76,050	n.a.
Other transport support services	53,167	0	0	0	18,145	1,759,173	9,711	2,709,421	1,357,407	n.a.
Warehousing and storage services	25,025	0	0	0	19,193	613,855	52,224	602,144	315,220	n.a.
<b>Total transport, postal &amp; warehousing</b>	<b>274,359</b>	<b>171,015</b>	<b>0</b>	<b>13,165</b>	<b>2,024,551</b>	<b>109,011,147</b>	<b>863,808</b>	<b>71,258,714</b>	<b>36,223,209</b>	<b>n.a.</b>
<b>Information media &amp; telecommunications</b>										
Newspaper, periodical, book and directory publishing	41,739	0	762,650	0	14,199	182,519	5,422	724,899	277,614	n.a.
Software publishing	310	0	1,069	0	1,393	10,309	0	1,921	0	n.a.
Motion picture and video activities	0	0	69,991,454	4,184	183,900	902,243	6,030	2,252,948	963,085	n.a.
Sound recording and music publishing	0	0	9,868,677	0	78,559	399,421	4,184	1,024,973	443,081	n.a.
Radio broadcasting	0	0	0	0	10,214	66,058	6,047	60,848	14,915	n.a.
Television broadcasting	92,325	5,760,686	140,613,104	0	637	2	0	0	0	n.a.
Internet publishing and broadcasting	0	0	0	0	19,150	284,384	1,163	739,299	365,557	n.a.
Telecommunications services	0	0	0	0	8,171	65,170	0	0	0	n.a.
Internet service providers and web search portals	0	0	0	0	15,879	146,380	354	224,326	57,458	n.a.
Data processing, web hosting and electronic information storage	12,494	0	0	0	11,446	101,599	2,762	156,325	80,544	n.a.
Libraries and archives	0	0	0	0	1,186	30,186	5,845	100,293	68,476	n.a.
Other information services	0	0	0	0	0	0	0	0	0	n.a.
<b>Total information media &amp; telecommunications</b>	<b>146,868</b>	<b>5,760,686</b>	<b>221,236,954</b>	<b>4,184</b>	<b>344,734</b>	<b>2,188,271</b>	<b>31,807</b>	<b>5,285,832</b>	<b>2,270,730</b>	<b>n.a.</b>
<b>Financial &amp; insurance services</b>										
Central banking	0	0	0	0	0	0	0	0	0	n.a.
Depository financial intermediation	0	0	0	0	2,819	56,742	0	115,338	88,463	n.a.
Non-depository financing	0	0	0	0	0	34,416	0	66,936	58,531	n.a.
Financial asset investing	5,200	102,390	0	0	36,625	505,536	21,558	1,379,307	866,459	n.a.
Life insurance	0	0	0	0	3,467	31,137	0	40,126	1,478	n.a.
Health and general insurance	0	0	0	0	2,357	94,157	4,402	642,130	390,362	n.a.
Superannuation funds	0	0	0	0	0	0	0	0	0	n.a.
Auxiliary finance and investment services	127,769	0	0	0	112,704	1,385,272	8,175	3,242,192	1,826,299	n.a.
Auxiliary insurance services	19,608	13,022	0	0	23,668	490,705	1,063	1,378,718	812,576	n.a.
<b>Total financial &amp; insurance services</b>	<b>152,577</b>	<b>115,412</b>	<b>0</b>	<b>0</b>	<b>181,640</b>	<b>2,597,965</b>	<b>35,198</b>	<b>6,864,747</b>	<b>4,044,168</b>	<b>n.a.</b>

**Taxation statistics 2009–10**
**Table 4D: Partnership returns**
**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Number of partnerships	Current assets	Total assets	Current liabilities	Total liabilities	Proprietors' funds	Opening stock	Purchases and other costs	Closing stock	Trade debtors
	no.	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Rental, hiring &amp; real estate services</b>										
Motor vehicle and transport equipment rental and hiring	745	42,208,059	326,306,401	68,900,614	379,036,439	-51,664,579	8,968,278	21,842,731	5,926,035	2,864,177
Farm animal and bloodstock leasing	15	1,163,767	2,389,923	1,155,468	1,367,203	1,022,720	62,336	120,287	78,243	135,530
Other goods and equipment rental and hiring	3,545	396,907,668	2,107,065,206	453,128,222	1,563,154,537	548,079,779	44,448,813	109,947,098	34,608,539	30,561,054
Non-financial intangible assets (except copyrights) leasing	545	26,769,375	135,098,746	16,282,248	52,800,333	76,477,568	6,001,467	19,838,485	6,765,226	2,073,155
Property operators	40,140	5,029,181,352	37,341,438,583	6,186,639,701	20,944,153,196	15,723,845,185	1,189,379,090	1,109,508,146	1,039,486,316	90,403,336
Real estate services	3,320	673,616,735	2,917,305,969	766,690,711	1,805,133,979	1,116,285,472	304,036,266	60,013,519	277,795,769	54,890,860
<b>Total rental, hiring &amp; real estate services<sup>6</sup></b>	<b>48,305</b>	<b>6,169,846,956</b>	<b>42,829,604,828</b>	<b>7,492,796,964</b>	<b>24,745,645,687</b>	<b>17,414,046,145</b>	<b>1,552,896,250</b>	<b>1,321,270,266</b>	<b>1,364,660,128</b>	<b>180,928,112</b>
<b>Professional, scientific &amp; technical services</b>										
Scientific research services	135	27,953,572	408,642,536	154,973,810	1,237,762,719	-845,229,135	300,008	2,038,491	264,795	1,409,752
Architectural, engineering and technical services	5,095	750,407,113	1,084,115,964	754,448,837	962,536,049	140,917,513	68,514,028	260,702,386	64,823,800	196,028,850
Legal and accounting services	3,890	3,871,235,163	5,009,454,034	2,180,041,743	3,073,512,427	1,987,199,036	46,363,812	36,224,874	32,951,098	1,900,657,943
Advertising services	685	49,721,774	107,929,804	40,408,777	73,514,215	34,910,332	2,945,067	57,053,832	3,807,593	12,593,911
Market research and statistical services	125	11,286,471	17,282,853	7,345,055	10,512,985	6,798,249	175,740	1,542,207	177,820	5,480,020
Management and related consulting services	2,390	900,663,458	1,414,804,957	708,248,630	1,093,651,126	326,872,098	11,606,298	38,210,020	10,526,540	288,818,644
Veterinary services	330	41,769,319	148,129,072	34,420,390	78,779,887	70,550,635	6,485,308	51,784,918	7,257,274	8,096,140
Other professional, scientific and technical services	1,110	17,074,439	74,953,524	13,690,903	35,530,616	39,309,504	1,726,196	9,184,852	1,611,177	4,074,143
Computer system design and related services	1,785	91,829,765	160,290,820	43,788,701	129,755,913	30,090,483	60,763,000	54,693,470	28,986,734	17,486,686
<b>Total professional, scientific &amp; technical services</b>	<b>15,545</b>	<b>5,761,941,074</b>	<b>8,425,603,564</b>	<b>3,937,366,846</b>	<b>6,695,555,937</b>	<b>1,791,418,715</b>	<b>198,879,457</b>	<b>511,435,050</b>	<b>150,406,831</b>	<b>2,434,646,089</b>
<b>Administrative &amp; support services</b>										
Employment services	430	94,113,569	138,257,776	57,244,472	89,281,692	49,518,391	2,932,382	55,977,488	878,095	46,292,831
Travel agency and tour arrangement services	365	34,854,180	64,080,435	28,979,892	39,676,966	23,892,646	1,491,640	66,780,839	442,814	3,707,049
Other administrative services	1,015	86,534,748	213,380,335	59,509,401	2,459,809,342	112,205,497	2,585,707	24,252,305	3,425,470	23,556,053
Building cleaning, pest control and gardening services	11,460	118,645,544	454,646,313	92,898,858	285,073,899	167,040,270	10,940,536	92,327,833	13,433,448	19,751,073
Packaging services	90	3,658,474	9,710,301	3,564,454	8,693,586	1,337,707	532,307	7,583,915	510,492	1,592,849
<b>Total administrative &amp; support services</b>	<b>13,355</b>	<b>337,806,515</b>	<b>880,075,160</b>	<b>242,197,077</b>	<b>2,882,535,485</b>	<b>353,994,511</b>	<b>18,482,572</b>	<b>246,922,380</b>	<b>18,690,319</b>	<b>94,899,855</b>
<b>Total public administration and safety</b>	<b>580</b>	<b>105,617,208</b>	<b>194,611,715</b>	<b>38,285,700</b>	<b>85,837,357</b>	<b>108,778,789</b>	<b>98,377,786</b>	<b>44,091,507</b>	<b>80,933,169</b>	<b>6,044,166</b>
<b>Education &amp; training</b>										
Preschool education	65	3,774,709	25,237,561	5,251,822	23,241,274	1,996,288	7,500	221,599	17,573	75,741
School education	30	659,993	6,275,927	1,429,476	2,397,015	3,878,912	32,393	77,962	37,831	59,833
Tertiary education	460	22,676,171	46,197,004	12,343,207	24,131,823	22,131,967	1,019,557	5,671,584	847,672	3,379,983
Adult, community and other education	1,940	22,968,105	117,012,064	23,153,438	72,744,020	43,492,548	3,839,220	13,522,257	3,917,771	1,626,958
Educational support services	55	505,533	1,887,658	198,274	514,440	1,389,101	41,430	49,672	38,382	6,985
<b>Total education &amp; training</b>	<b>2,555</b>	<b>50,584,511</b>	<b>196,610,214</b>	<b>42,376,217</b>	<b>123,028,572</b>	<b>72,888,816</b>	<b>4,940,100</b>	<b>19,543,074</b>	<b>4,859,229</b>	<b>5,149,500</b>
<b>Health care &amp; social assistance</b>										
Hospitals	70	12,602,317	21,163,272	8,474,032	14,684,072	6,523,150	435,980	6,929,654	562,139	1,978,496
Medical services	1,125	121,212,507	342,354,677	100,756,648	195,017,623	157,347,764	1,779,309	21,870,807	1,853,244	17,988,723
Pathology and diagnostic imaging services	85	52,449,625	133,583,411	40,064,474	71,853,278	59,421,069	21,651	129,680	41,370	18,046,878
Allied health services	2,260	121,591,643	400,793,901	117,974,627	246,829,115	155,411,268	11,783,541	61,288,728	11,976,201	13,649,103
Other health care services	30	114,304	1,920,635	271,120	1,870,558	53,198	42,028	170,624	14,263	23,318
Residential care services	140	123,361,582	1,401,322,041	789,863,848	1,201,984,514	200,338,111	208,586	1,202,559	187,841	5,645,589
Child care services	465	28,761,060	209,065,590	44,732,129	143,529,887	69,176,149	1,260,871	9,138,976	1,009,064	2,036,174
Other social assistance services	135	4,677,616	7,101,006	3,584,655	4,791,224	1,742,774	1,894,495	1,722,607	2,187,157	181,715
<b>Total health care &amp; social assistance</b>	<b>4,310</b>	<b>464,770,654</b>	<b>2,517,304,452</b>	<b>1,105,721,533</b>	<b>1,880,560,271</b>	<b>650,013,483</b>	<b>17,426,461</b>	<b>102,453,635</b>	<b>17,831,279</b>	<b>59,549,996</b>
<b>Arts &amp; recreation services</b>										
Museum operation	45	2,317,734	5,956,342	1,731,318	4,055,406	1,800,935	541,897	1,578,169	521,757	78,804
Parks and gardens operations	75	3,174,383	19,625,699	3,370,266	8,381,160	11,246,024	464,173	1,632,419	465,525	93,233
Creative and performing arts activities	1,885	43,950,739	129,853,399	34,555,587	55,001,035	79,334,504	3,393,153	10,185,895	3,191,535	2,961,521
Sports and physical recreation activities	650	69,494,065	198,402,195	83,684,560	145,590,170	78,563,117	6,120,746	17,089,840	5,005,376	11,837,711
Horse and dog racing activities	555	22,832,523	120,850,554	16,135,083	50,372,186	70,533,746	7,874,788	7,626,746	8,101,064	1,967,139
Amusement and other recreation activities	385	11,365,205	99,876,627	20,146,217	55,467,067	44,996,911	2,483,768	7,932,746	2,460,310	680,227
Gambling activities	270	142,330,284	170,689,486	138,240,227	148,518,708	22,387,534	3,400,841	37,350,072	4,364,969	9,287,149
<b>Total arts &amp; recreation services</b>	<b>3,865</b>	<b>295,464,933</b>	<b>745,254,302</b>	<b>297,863,258</b>	<b>467,385,732</b>	<b>308,862,771</b>	<b>24,279,366</b>	<b>83,395,887</b>	<b>24,110,536</b>	<b>26,905,784</b>
<b>Other services</b>										
Automotive repair and maintenance	8,105	338,049,647	1,210,923,072	286,622,848	754,677,551	467,163,200	85,011,132	768,619,110	82,301,449	79,630,399
Machinery and equipment repair and maintenance	2,320	102,409,080	250,970,176	60,815,576	146,960,758	102,667,367	25,139,169	420,841,007	26,528,388	24,182,679
Other repair and maintenance	815	17,693,028	51,442,541	12,440,510	32,655,189	19,268,456	9,055,179	26,152,560	9,104,399	2,030,208
Personal care services	3,490	51,430,982	254,522,787	61,120,641	173,660,662	80,470,701	19,807,744	267,734,853	18,406,754	1,119,779
Funeral, crematorium and cemetery services	100	9,459,934	39,636,322	9,072,237	18,531,615	21,035,653	912,235	9,774,281	875,590	2,316,892
Other personal services	2,520	47,620,735	262,564,304	41,880,718	155,378,582	107,365,328	8,132,984	49,456,754	8,726,072	4,587,217
Religious services	30	346,416	2,265,056	18,856	1,099,908	1,169,152	51,265	374,260	53,669	60,858
Civic, professional and other interest group services	755	104,650,598	319,710,322	80,973,482	176,843,268	147,032,485	8,915,919	26,959,375	11,323,169	27,853,578
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	5	2,708	23,892	46,602	46,602	-22,710	0	0	0	0
<b>Total other services</b>	<b>18,140</b>	<b>671,663,128</b>	<b>2,392,058,472</b>	<b>552,991,470</b>	<b>1,459,854,135</b>	<b>946,149,632</b>	<b>157,025,627</b>	<b>1,569,912,200</b>	<b>157,319,490</b>	<b>141,781,610</b>
<b>Other<sup>7</sup></b>	<b>25,865</b>	<b>2,414,444,557</b>	<b>12,235,380,384</b>	<b>2,227,508,490</b>	<b>6,188,464,773</b>	<b>6,174,303,210</b>	<b>665,711,511</b>	<b>1,418,745,785</b>	<b>609,328,278</b>	<b>279,781,071</b>
<b>Total all industries</b>	<b>382,400</b>	<b>51,058,735,903</b>	<b>203,665,295,865</b>	<b>48,793,236,467</b>	<b>141,490,558,334</b>	<b>72,875,088,433</b>	<b>15,128,061,886</b>	<b>135,180,086,728</b>	<b>14,138,241,189</b>	<b>7,274,486,543</b>

**Taxation statistics 2009–10**
**Table 4D: Partnership returns**
**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Trade creditors	Total salary and wage expenses	Payments to associated persons	Intangible depreciating assets 1st deducted	Other depreciating assets first deducted	Termination value of intangible depreciating assets	Termination value of other depreciating assets	Deduction for project pool	S40-880 deduction	Small business and general business tax break
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Rental, hiring &amp; real estate services</b>										
Motor vehicle and transport equipment rental and hiring	2,972,362	14,037,104	462,249	790,258	20,788,147	698,705	6,592,014	0	1,436	9,840,515
Farm animal and bloodstock leasing	84,445	0	0	0	137,253	0	22,826	0	0	16,843
Other goods and equipment rental and hiring	24,448,622	59,777,786	6,136,328	206,339	69,265,045	423,862	26,665,247	516,872	14,164	24,455,680
Non-financial intangible assets (except copyrights) leasing	533,979	1,525,845	327,883	300,001	742,960	300,000	418,827	0	0	173,315
Property operators	105,521,872	85,677,406	7,275,017	6,943,490	144,803,951	680,953	208,376,536	447,378	981,815	19,067,910
Real estate services	35,209,756	154,296,227	22,466,542	341,811	10,589,381	822,703	7,296,689	1,560,641	1,798,045	3,163,576
<b>Total rental, hiring &amp; real estate services<sup>6</sup></b>	<b>168,771,036</b>	<b>315,314,368</b>	<b>36,668,019</b>	<b>8,581,899</b>	<b>246,326,737</b>	<b>2,926,223</b>	<b>249,372,139</b>	<b>2,524,891</b>	<b>2,795,460</b>	<b>56,717,839</b>
<b>Professional, scientific &amp; technical services</b>										
Scientific research services	1,110,099	7,073,578	124,830	36,865	311,278	0	272,757	0	57,530	143,992
Architectural, engineering and technical services	170,924,406	273,654,638	28,251,331	846,186	21,503,611	214,392	10,314,644	26,656	124,325	14,121,111
Legal and accounting services	331,851,360	1,869,385,853	112,022,039	1,911,530	36,854,297	864,330	19,893,653	38,487	668,284	9,491,971
Advertising services	7,816,445	15,576,397	1,922,717	85,576	3,239,149	3,081	606,990	184	8,392	998,031
Market research and statistical services	2,777,409	4,894,535	1,001,177	660	291,054	629	174,640	0	0	83,757
Management and related consulting services	192,594,204	60,516,565	22,035,359	1,482,805	15,189,338	61,150	9,090,131	23,987	116,246	4,177,679
Veterinary services	6,191,075	64,128,511	5,659,696	9,779	4,034,388	590,297	3,684,478	0	4,435	1,842,485
Other professional, scientific and technical services	2,632,853	7,217,626	1,101,023	41,709	3,016,361	33,587	1,634,865	4,241	4,529	1,494,918
Computer system design and related services	8,149,149	36,716,450	5,501,178	23,102	4,426,613	51,792	1,733,574	29,014	439,671	1,992,347
<b>Total professional, scientific &amp; technical services</b>	<b>724,047,000</b>	<b>2,339,164,153</b>	<b>177,619,350</b>	<b>4,438,212</b>	<b>88,866,089</b>	<b>1,819,258</b>	<b>47,405,732</b>	<b>122,569</b>	<b>1,423,412</b>	<b>34,346,291</b>
<b>Administrative &amp; support services</b>										
Employment services	8,434,985	221,470,839	3,914,802	28,307	2,395,855	0	1,847,124	28,590	141,805	944,774
Travel agency and tour arrangement services	4,860,702	16,067,171	1,009,741	26,896	1,715,740	1,697	988,128	0	1,791	864,869
Other administrative services	19,568,044	66,175,280	4,283,801	64,388	5,949,243	28,961	1,383,844	3,626	4,877	1,446,013
Building cleaning, pest control and gardening services	7,546,822	96,109,842	11,868,273	272,040	32,302,474	419,196	15,707,125	12,662	27,983	16,270,606
Packaging services	1,029,730	3,480,626	257,850	858	438,289	0	362,161	0	0	173,696
<b>Total administrative &amp; support services</b>	<b>41,440,283</b>	<b>403,303,758</b>	<b>21,334,467</b>	<b>392,489</b>	<b>42,801,601</b>	<b>449,854</b>	<b>20,288,382</b>	<b>44,878</b>	<b>176,456</b>	<b>19,699,958</b>
<b>Total public administration and safety</b>	<b>5,023,504</b>	<b>26,025,297</b>	<b>1,246,963</b>	<b>19,116</b>	<b>2,605,882</b>	<b>12,966</b>	<b>748,193</b>	<b>704</b>	<b>9,343</b>	<b>878,657</b>
<b>Education &amp; training</b>										
Preschool education	124,100	6,326,593	122,380	0	389,005	0	71,107	0	0	101,727
School education	59,690	1,516,143	122,641	0	21,995	0	18,779	0	0	57,196
Tertiary education	1,119,144	13,814,589	3,187,755	19,312	1,536,741	0	1,045,784	0	2,109	462,294
Adult, community and other education	1,219,085	16,473,522	1,766,938	97,970	3,839,637	89,902	4,206,029	12,921	1,090	2,140,609
Educational support services	64,596	286,138	51,641	0	49,792	0	25,954	0	0	113,426
<b>Total education &amp; training</b>	<b>2,586,615</b>	<b>38,416,985</b>	<b>5,251,355</b>	<b>117,282</b>	<b>5,837,170</b>	<b>89,902</b>	<b>5,367,653</b>	<b>12,921</b>	<b>3,199</b>	<b>2,875,252</b>
<b>Health care &amp; social assistance</b>										
Hospitals	1,736,654	6,252,657	189,541	0	345,197	0	78,600	0	0	114,194
Medical services	11,363,146	152,271,587	14,275,218	50,028	8,791,376	404,045	2,220,537	30,979	8,950	4,160,237
Pathology and diagnostic imaging services	7,170,360	27,650,692	4,977,543	18,091	8,175,085	0	723,709	0	1,022	1,915,177
Allied health services	13,231,147	152,463,897	24,022,857	120,897	15,233,604	412,152	6,416,732	27,858	83,124	7,492,936
Other health care services	6,667	164,038	0	0	291,672	0	6,699	0	0	133,699
Residential care services	7,354,548	39,029,990	996,736	21,033	1,403,733	0	4,033,911	0	33,581	645,692
Child care services	2,320,139	71,068,046	2,351,423	5,232	4,240,278	242,757	5,333,333	0	15,365	1,018,980
Other social assistance services	87,555	514,663	22,510	0	120,878	0	110,815	0	0	100,064
<b>Total health care &amp; social assistance</b>	<b>43,270,216</b>	<b>449,415,570</b>	<b>46,835,828</b>	<b>215,281</b>	<b>38,601,823</b>	<b>1,058,954</b>	<b>18,924,336</b>	<b>58,837</b>	<b>142,042</b>	<b>15,580,979</b>
<b>Arts &amp; recreation services</b>										
Museum operation	264,972	267,645	42,060	177,791	147,726	0	0	0	0	138,828
Parks and gardens operations	218,770	2,092,387	0	11,550	409,592	0	1,114,871	0	0	67,291
Creative and performing arts activities	1,427,226	10,514,936	1,258,167	57,037	2,740,371	5,134	952,805	0	8,321	1,023,154
Sports and physical recreation activities	4,470,092	36,107,703	2,483,483	1,090	4,749,407	100,161	2,573,781	0	8,467	1,797,463
Horse and dog racing activities	952,349	9,838,762	785,402	0	3,100,742	564,273	2,776,124	0	1,280	1,129,244
Amusement and other recreation activities	1,366,917	9,013,897	593,379	0	3,521,383	34,152	5,840,481	0	1,092	1,539,077
Gambling activities	87,644,236	7,133,835	1,216,137	0	782,978	0	565,276	1,989	578	162,032
<b>Total arts &amp; recreation services</b>	<b>96,344,562</b>	<b>74,969,165</b>	<b>6,378,628</b>	<b>247,468</b>	<b>15,452,199</b>	<b>703,720</b>	<b>13,823,338</b>	<b>1,989</b>	<b>19,738</b>	<b>5,857,089</b>
<b>Other services</b>										
Automotive repair and maintenance	67,510,253	258,950,623	24,004,118	500,588	36,296,238	106,894	26,886,988	70,666	14,180	17,329,091
Machinery and equipment repair and maintenance	15,603,913	45,393,225	5,323,456	38,818	9,858,736	88,474	5,685,712	375	14,838	5,155,831
Other repair and maintenance	2,041,306	9,972,523	941,313	2,689	1,256,257	60,500	922,903	0	0	1,197,090
Personal care services	6,250,088	144,336,380	9,318,422	342,602	9,327,608	165,484	6,120,838	26,021	4,513	3,395,937
Funeral, crematorium and cemetery services	1,105,104	4,371,244	462,867	0	556,349	16,137	1,332,851	0	0	258,779
Other personal services	4,317,507	35,350,208	2,439,880	288,172	12,776,195	94,080	25,243,006	0	16,795	4,731,148
Religious services	1,606	23,578	15,390	0	119,429	0	220,351	0	0	0
Civic, professional and other interest group services	10,084,132	9,762,656	426,080	300,777	6,558,530	257,555	2,658,092	9,068	731	914,271
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	0	0	0	0	1,585	0	21,176	0	0	793
<b>Total other services</b>	<b>106,913,909</b>	<b>508,160,437</b>	<b>42,931,526</b>	<b>1,473,646</b>	<b>76,750,927</b>	<b>789,124</b>	<b>69,091,917</b>	<b>106,130</b>	<b>51,057</b>	<b>32,982,940</b>
<b>Other<sup>7</sup></b>	<b>170,238,163</b>	<b>260,285,205</b>	<b>37,751,167</b>	<b>1,942,325</b>	<b>112,679,846</b>	<b>619,059</b>	<b>91,174,102</b>	<b>151,627</b>	<b>1,012,955</b>	<b>31,626,375</b>
<b>Total all industries</b>	<b>6,386,040,783</b>	<b>10,922,202,270</b>	<b>935,887,359</b>	<b>64,215,149</b>	<b>4,438,367,723</b>	<b>45,662,073</b>	<b>2,268,034,267</b>	<b>17,138,371</b>	<b>42,021,836</b>	<b>1,239,429,958</b>

**Taxation statistics 2009–10**

**Table 4D: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Fringe benefit employee contributions	Interest expenses overseas	Royalty expenses overseas	Deduction for environmental protection expenses	Deduction for lost cost assets (less than \$1,000)	Deduction for general pool assets (less than 25 years)	Deduction for long life pool assets (25 years or more)	Small business entity aggregated turnover	Net small business entity income	National rental affordability scheme tax offset entitlement
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Rental, hiring &amp; real estate services</b>										
Motor vehicle and transport equipment rental and hiring	3,680	4,000	0	2,927	116,978	5,191,256	49,062	1,440,703	607,173	n.a.
Farm animal and bloodstock leasing	0	0	0	0	625	17,710	1,018	0	0	n.a.
Other goods and equipment rental and hiring	118,845	8,251	0	834	3,076,198	19,799,323	346,481	7,896,430	3,306,281	n.a.
Non-financial intangible assets (except copyrights) leasing	14,320	0	0	0	28,752	143,616	2,490	3,453,737	2,821,889	n.a.
Property operators	86,224	945,398	0	8,616,034	614,989	13,820,238	1,453,030	20,824,918	10,623,596	n.a.
Real estate services	114,384	1,608	0	0	432,365	2,306,235	125,901	5,588,869	2,784,094	n.a.
<b>Total rental, hiring &amp; real estate services<sup>6</sup></b>	<b>337,453</b>	<b>959,257</b>	<b>0</b>	<b>8,619,795</b>	<b>4,269,907</b>	<b>41,278,378</b>	<b>1,977,982</b>	<b>39,204,657</b>	<b>20,143,033</b>	<b>n.a.</b>
<b>Professional, scientific &amp; technical services</b>										
Scientific research services	0	1	0	0	15,017	744,765	3,550	210,247	123,056	n.a.
Architectural, engineering and technical services	644,750	17,089	0	3,936	1,056,505	8,922,942	260,399	27,082,557	14,382,345	n.a.
Legal and accounting services	1,020,451	1,190,488	618,425	1,217	746,256	4,812,782	69,048	7,575,481	4,687,344	n.a.
Advertising services	41,329	4,000	0	96	83,980	739,427	3,159	4,714,895	1,938,429	n.a.
Market research and statistical services	6,428	5	0	0	10,403	60,479	0	835,128	434,229	n.a.
Management and related consulting services	99,638	3,652	0	124	315,509	3,403,364	61,638	11,096,871	6,628,510	n.a.
Veterinary services	28,522	0	0	0	158,413	893,229	14,525	543,262	289,930	n.a.
Other professional, scientific and technical services	0	0	0	0	384,653	2,292,616	20,190	5,763,561	2,502,266	n.a.
Computer system design and related services	100,017	6,570	56,000	173	383,093	1,667,137	19,382	8,813,508	5,029,762	n.a.
<b>Total professional, scientific &amp; technical services</b>	<b>1,941,135</b>	<b>1,221,805</b>	<b>674,425</b>	<b>5,546</b>	<b>3,153,829</b>	<b>23,536,741</b>	<b>451,891</b>	<b>66,635,510</b>	<b>36,015,871</b>	<b>n.a.</b>
<b>Administrative &amp; support services</b>										
Employment services	90,861	0	0	0	49,549	1,322,798	20,363	1,884,755	978,786	n.a.
Travel agency and tour arrangement services	3,094	0	0	0	52,127	821,187	7,829	996,451	510,977	n.a.
Other administrative services	59,332	0	0	0	226,021	888,500	19,096	4,301,537	2,558,630	n.a.
Building cleaning, pest control and gardening services	43,999	11,924	14,734	14,144	2,044,637	22,109,954	124,565	116,715,538	67,586,205	n.a.
Packaging services	1,018	0	0	0	11,217	274,686	814	341,570	161,603	n.a.
<b>Total administrative &amp; support services</b>	<b>198,304</b>	<b>11,924</b>	<b>14,734</b>	<b>14,144</b>	<b>2,383,551</b>	<b>25,417,125</b>	<b>172,667</b>	<b>124,239,851</b>	<b>71,796,201</b>	<b>n.a.</b>
<b>Total public administration and safety</b>	<b>10,296</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>73,196</b>	<b>1,195,922</b>	<b>5,543</b>	<b>3,268,448</b>	<b>1,516,977</b>	<b>n.a.</b>
<b>Education &amp; training</b>										
Preschool education	0	17,486	0	0	2,082	31,857	461	81,202	38,501	n.a.
School education	0	0	0	0	2,968	18,655	0	60,841	29,675	n.a.
Tertiary education	7,915	419	4,073	445	140,592	742,933	12,528	1,831,424	1,012,908	n.a.
Adult, community and other education	7,777	11,148	8,220	4,062	382,423	3,285,057	81,940	14,591,529	6,921,305	n.a.
Educational support services	0	0	0	0	4,576	28,626	218	269,072	150,969	n.a.
<b>Total education &amp; training</b>	<b>15,692</b>	<b>29,053</b>	<b>12,293</b>	<b>4,507</b>	<b>532,641</b>	<b>4,107,128</b>	<b>95,147</b>	<b>16,834,068</b>	<b>8,153,358</b>	<b>n.a.</b>
<b>Health care &amp; social assistance</b>										
Hospitals	2,645	0	0	0	7,208	41,115	150	203,337	95,860	n.a.
Medical services	8,506	614	0	0	169,049	1,073,755	11,066	1,576,435	719,176	n.a.
Pathology and diagnostic imaging services	0	0	0	0	999	49,019	0	49,796	40,294	n.a.
Allied health services	53,343	86,656	0	2,223	563,785	3,660,402	98,394	7,337,804	3,640,942	n.a.
Other health care services	0	0	8,360	0	4,832	14,265	0	220,926	123,586	n.a.
Residential care services	96,538	0	0	0	16,756	273,217	23,333	381,734	253,938	n.a.
Child care services	44,364	0	0	0	284,993	1,035,509	92,232	975,401	448,825	n.a.
Other social assistance services	0	5,240	0	0	19,323	79,469	7,856	1,146,376	575,720	n.a.
<b>Total health care &amp; social assistance</b>	<b>205,396</b>	<b>92,510</b>	<b>8,360</b>	<b>2,223</b>	<b>1,066,945</b>	<b>6,226,751</b>	<b>233,031</b>	<b>11,891,809</b>	<b>5,898,341</b>	<b>n.a.</b>
<b>Arts &amp; recreation services</b>										
Museum operation	0	0	0	0	1,449	75,649	255	141,377	38,099	n.a.
Parks and gardens operations	3,036	0	0	0	15,212	111,378	20,596	235,716	74,011	n.a.
Creative and performing arts activities	6,969	0	1,291,766	378	367,525	1,686,742	30,167	11,508,431	5,361,157	n.a.
Sports and physical recreation activities	6,261	0	91,534	3,475	207,150	1,586,998	41,331	1,676,652	713,447	n.a.
Horse and dog racing activities	0	4,789	0	1,182	79,090	2,100,083	114,024	935,852	267,115	n.a.
Amusement and other recreation activities	1,483	8,106	0	0	91,359	1,292,336	58,714	1,926,293	726,664	n.a.
Gambling activities	0	0	0	0	9,073	82,560	0	238,587	82,912	n.a.
<b>Total arts &amp; recreation services</b>	<b>17,749</b>	<b>12,895</b>	<b>1,383,300</b>	<b>5,035</b>	<b>770,858</b>	<b>6,935,746</b>	<b>265,087</b>	<b>16,662,908</b>	<b>7,263,405</b>	<b>n.a.</b>
<b>Other services</b>										
Automotive repair and maintenance	237,296	41,884	10,156	29,779	2,011,171	21,540,688	578,918	27,027,291	11,421,115	n.a.
Machinery and equipment repair and maintenance	34,283	1,006	0	175	448,169	6,204,920	85,382	11,371,544	4,621,972	n.a.
Other repair and maintenance	1,573	3,073	0	43,085	68,487	877,427	10,950	6,281,269	3,047,950	n.a.
Personal care services	61,965	5,197	23,579	694	752,546	4,182,775	130,792	15,629,488	7,583,474	n.a.
Funeral, crematorium and cemetery services	0	0	0	0	26,541	586,618	20,682	380,439	136,331	n.a.
Other personal services	6,288	3,949	0	756	673,592	6,488,767	251,748	16,137,592	6,424,474	n.a.
Religious services	0	0	0	0	0	2,732	0	306,236	125,614	n.a.
Civic, professional and other interest group services	7,293	0	0	5,247	208,684	1,004,047	32,672	1,649,407	913,560	n.a.
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	0	0	0	0	0	0	0	0	0	n.a.
<b>Total other services</b>	<b>348,698</b>	<b>55,109</b>	<b>33,735</b>	<b>79,736</b>	<b>4,189,190</b>	<b>40,887,974</b>	<b>1,111,144</b>	<b>78,783,266</b>	<b>34,274,490</b>	<b>n.a.</b>
<b>Other<sup>7</sup></b>	<b>430,796</b>	<b>817,732</b>	<b>103,243</b>	<b>69,234</b>	<b>2,354,360</b>	<b>34,286,240</b>	<b>805,061</b>	<b>62,930,035</b>	<b>30,582,861</b>	<b>n.a.</b>
<b>Total all industries</b>	<b>12,043,367</b>	<b>14,380,085</b>	<b>230,710,064</b>	<b>9,733,149</b>	<b>63,421,094</b>	<b>1,490,103,720</b>	<b>45,196,609</b>	<b>1,123,656,407</b>	<b>535,070,029</b>	<b>73,330</b>